

CARBON COUNTY, WYOMING
FINANCIAL AND COMPLIANCE REPORT
June 30, 2009

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Mader Tschacher Peterson & Co., LLC

Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Carbon County, Wyoming
Rawlins, Wyoming

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carbon County, Wyoming, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Carbon County, Wyoming's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Carbon County, Wyoming, as of June 30, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 4, 2010, on our consideration of Carbon County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 32 and 58 through 59 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Carbon County, Wyoming basic financial statements. The supplementary information statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Federal Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of Carbon County. The supplementary information statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Mader Ischachen Peterson & Co., LLC

Laramie, Wyoming
January 4, 2010

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Carbon County Government has adopted a revised reporting model required by Governmental Accounting Standards Board for the fiscal year ended June 30, 2009. The government-wide financial statements include a statement of net assets and statement of activities. They are broken down by governmental activities. These statements are presented on the accrual basis of accounting.

The external auditors examine county fiscal documents to obtain reasonable assurance that our financial statements are free of material misstatement. The external auditors also perform tests to ascertain Carbon County's internal control over financial reporting.

Carbon County's governmental financial statements include the general fund, special revenue funds: Library Fund, Weed and Pest Control Fund, Fair Board Fund, Museum Fund, and Charles W. Jeffrey, M.D. Memorial Center Fund, and Fiduciary Funds. All financial statement definitions are defined in the auditor's notes to the financial statements. The modified accrual basis of accounting is used for the governmental fund financial statements.

Department Reports:

Summaries of each County Elected Officer and Department reports for the fiscal year 2008-2009 are incorporated with this management analysis. Such is provided for a more comprehensive report as to the "State of the County".

ASSESSOR

As a supervisor I feel one of the most important issues regarding a budget is to reward the employees who put forth the effort and go the extra mile in servicing Carbon County residents and property owners. I was able to cut two line items (vehicle repair and contract services) by considerable amounts to help offset the wage increase requested.

Other line items changes were minimal - \$300.00 fuel increase - \$3,000.00 supply increase to purchase a plat map cabinet. Most all line items remained unchanged except what was previously mentioned.

The County Assessor and staff must attend classes and training to meet the requirements of the Department of Revenue. Currently Pam Fulkerson, Cheryl Ross and Sheryl Snider have maintained Permanent Certification as Property Tax Appraisers. Penny Gale and Connie Walz are temporary certified as they have passed the Course I/Fundamentals of Real Property Appraisal. In addition to the required courses, we must attend property appraisal, mapping and classes regarding the RealWare software provided by the State.

The office is working with Alan Frank of the Albany County Geographic Information Systems to complete the Assessor layer for GIS. Our goal for this year is to have an internet site with the Assessor's information updated yearly after the Assessment

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role is complete. Information such as property owner name – address – PIN number.

In the future, we are planning to work with IT to use the current County website to display the detailed characteristics of each property account. Information such as year built – size – quality – condition etc.

Sheryl Snider will serve as First Vice President for the Wyoming County Assessor's Association for 2009 and 2010.

Carbon County was selected for the Wyoming County Assessor Association meetings for the 2009 and 2010 session. We are looking forward in welcoming all State and County staff as well as many industrial employees.

BUILDINGS AND GROUNDS

There have been considerable items taken care of this year with a few left to do. Items such as roofs and outside repairs have had to wait until this Spring and Summer as the weather prevents them from being accomplished in the Winter. The planned HVAC items for the Libraries and Senior Centers are on hold due to Winter time, and Long's would like to tie these into a package deal to be able to save the County additional expenses (they will be making a presentation to the BOCCC). The Curtain Wall Sealing in the basement of the Jeffery Center has proven to have been a very good fix for that building and should definitely be considered for any other buildings with the same problems. I have the North East Wall in Human Resources scheduled to be sealed the next time CST is in town for any other jobs. Bill nation has helped on a couple of last years items one of which was the flooding around the Armory. His work there cured that problem. The normal expenditures (gas, lights, water, etc) have been about as expected and with the changing of most incandescent lights to fluorescent we have not purchased anywhere as many fluorescent bulbs as we did the incandescent bulbs and have used less electricity in the meantime. We re-roofed the Medicine Bow Senior Center and the Encampment Library as well as oiling the shake roof on the Saratoga Library this last year. I filled in at the Dixon Airport this last year and strived to keep the Airport accessible to the flying public as well as I could. We finished the fencing project there that was left undone by the contractor, and contracted the snow removal, repaired the runway and parking lighting, transferred the lighting and maintenance items to the County owned maintenance building for better inventory control. I worked with an engineering firm to help develop specifications for the new Fairgrounds Multipurpose building and sent out 30 bid packets to prospective contractors and building suppliers. The second part of the Multipurpose Building is the erection and finish package that will be available to contractors around the end of June or first of July and work on the erection will be started the first week after the Carbon County Fair. The Old Bank building in Hanna was inspected and better secured and still needs to be boarded up completely if it's not going to be used. The grounds around it need to be scraped and the refuse hauled off. The Buildings and Grounds of Carbon County

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are a very valuable asset to the County and I hope my endeavors to take care of the same are showing to be a benefit.

COUNTY ATTORNEY

Again this year, the office of the Carbon County Attorney has been tremendously busy both through criminal prosecution, juvenile delinquent cases, children in need of supervision, and child neglect cases, as well as meeting the needs of the County through those matters which are civil in nature. Although, I have put in many long, hard and at times, frustrating hours in an attempt to best serve Carbon County, I have found great satisfaction in my work and from working with the other County Elected Officials. I am very proud to be part of the Carbon County Team currently in place. In addition, I cannot say enough about my staff who have also worked diligently and tirelessly to achieve a first rate County Attorney's Office for the benefit of all Carbon County Citizens.

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

There are many goals this office has implemented and will continue to set new and higher goals. The primary goal is always to provide quality legal representation and trial preparation to the Courts on behalf of the public. It is also my goal that the Carbon County Attorney's Office be recognized across the state as an example of excellence. This year the office of the Carbon County Attorney has been recognized as a statewide example; during the Southwest Law Enforcement training and conference the Carbon County Attorney's Office was publicly recognized and received accolades for exemplary efforts in the successful prosecution of drug cases. In addition, this entire office received an award from the Wyoming Game Warden's Association after being nominated for the handling a high volume of criminal cases involving Wyoming wildlife violations.

Last year, a goal I had was to continue to raise the level of community involvement in Juvenile cases. In response to my goal, I have been instrumental in orchestrating the Community Juvenile Justice Board which hosts a wide range of professionals, public officials and citizens of Carbon County. The Carbon County Attorney's Office currently has at least 94 open Juvenile cases and we have closed 96 this past year. My office has diligently worked with the mental health professionals and school districts on maintaining an open line of communication when dealing with our juveniles and families in crisis in the court system. I have also participated in and encouraged community and school training on preventative topics such as drugs, domestic violence and child abuse prevention.

I am currently working with the State on developing our County Strategic Plan on gathering data to articulate our county needs with the hope of securing legislative

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funding to implement new local programs which will help keep children out of residential placement.

In addition, this office is currently working with the Department of Health to coordinate and track emergency detentions. The tracking of these cases are vital to Carbon County. Last year Carbon County spent funds of approximately \$106,912.06 since July of 2008 to present. Each of the detentions also require input and time from the attorneys and court time. My office works closely with the Glenn Biggs, County Mental Health Examiner, the Department of Health and the Wyoming State Hospital to better address the sensitive and important issues surrounding the mentally ill citizens in need of assistance throughout Carbon County.

Delivery of legal services is a vitally important function, particularly in the County Attorney's Office. This is a public office; public funds are used to operate the office; the public's opinion of the office is based on its observations of what transpires both in this office as well as with the outside interactions with the public.

The County Attorney's Office conducts business on a highly professional basis and in the most efficient manner possible. Each employee does their very best to ensure that the trust and confidence of the public and the clients of the County Attorney's Office be treated with the proper respect, concern and confidentiality. We have received many thank you notes, telephone calls, and letters from victims of crimes as well as the handling of civil matters from Carbon County citizens.

Additionally, because of the Board of County Commissioners' approval I was able to recruit two exceptionally talented and respected professionals to the County. Ashley Mayfield and George "Rob" Lavine joined this office as a Deputy County Attorneys in 2008. They both bring a tremendous amount of talent and enthusiasm as well as dedicated to pursuing justice in prosecuting misdemeanors as well as assisting in civil matters. Ashley and Rob (and his family) have relocated to Rawlins.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

Once again since the last budget session, the criminal prosecutions being conducted by my office have been extensive. These cases range from Second Degree Murder, two First Degree Attempted Murder cases, multiple Felony Possession of Methamphetamine and Cocaine cases, multiple Felony Delivery of Methamphetamine and Cocaine, Felony Child Abuse, First Degree Sexual Assault to minor traffic violations, and game and fish violations which a Defendant chooses to take to trial. My Deputies and I have worked aggressively on each and every case to bring each matter individually to conclusion with the best interest of justice always in mind. My office has successfully prosecuted a Second Degree Murder, two First Degree Attempted Murder cases, multiple Felony Possession of Methamphetamine and Cocaine cases, multiple Felony Delivery of Methamphetamine and Cocaine, Felony Child Abuse, Sexual Assault cases and a First Degree Sexual Assault cases

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this year which have resulted in the Defendants receiving Sentences to the Penitentiary. Many other Felony cases have been successfully prosecuted which have received probation and underlying sentences to the penitentiary. It is extremely unfortunate that my office has seen a wave of very extreme child abuse (physical and sexual). This office takes child abuse allegations very seriously and I have diligently worked with the Department of Family Services, School Officials and County Law enforcement to have an open line of communication for action when a child is in need of protection, yet respecting the role of a parent. My office continues to aggressively prosecute criminal cases which involve assaults on correctional officers in the Wyoming State Penitentiary as well as law enforcement officers.

As always, there is an attorney on call 24 hours per day, 7 days per week and 365 days per year.

The Carbon County Attorney's Office works closely and on a daily basis with other agencies throughout the County as well as the State. With the increase in Juvenile matters, it is important we maintain a positive working relationship with the Department of Family Services on a local basis as well as with the State Agency. By maintaining a positive professional relationship we integrate success in the families as well as the juveniles in our County. The area of law which governs Juvenile matters is one I hold near and dear as I truly believe our children are our future. As discussed previously, I have also implemented programs to assist our school districts with an open door policy to school administration as well as working collaboratively the Community Juvenile Services Board.

I have also been appointed by the Governor to the Juvenile Justice Advisory Council. The Council has significant input in implementing new programs, aiding in the statewide judicial process as well as other agencies in promoting efficient methods of processing juvenile matters. I am proud to serve as a Carbon County representative. I am also advocating for the State of Wyoming to look towards obtaining a Central Call Center for the reporting of child abuse. I had the privilege of traveling on a trip hosted by the Department of Family Services to Jefferson City, Missouri with the Administration of the State of Wyoming Department of Family Services to review the State of Missouri's central call center, which provides a single location for the reporting of child abuse. A system of this nature is being used around the County to ensure that all calls of child abuse are handled as efficiently as possible.

I have worked diligently with Law enforcement and am P.O.S.T certified law enforcement trainer. I have completed training for the Hanna Marshal's Office, Saratoga Police Department and Encampment Police Department.

As stated above taking on the responsibility as the Civil Attorney for the County, I believe I have provided legal counsel for, met with, or attended functions for most of our County Agencies. I have presented County Board Training Seminars for many of the boards throughout the County. The training I provide is very detailed about

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the legal responsibilities and proper procedure by which each board must adhere. I have had the opportunity to assist with a variety, and extremely diversified matters, which the County Department Heads and Elected Officials have brought to me for consultation.

As discussed above another area of Law which has a significant impact on the county as well as the Office of the County Attorney is Involuntary Commitments/Emergency Detentions. As stated above I work closely with the Glenn Biggs, Carbon County Counseling Center, Memorial Hospital of Carbon County, the Department of Health and the Wyoming State Hospital to better address the sensitive and important issues surrounding the mentally ill citizens in need of assistance. My office with the assistance of the District Court and Hospital Administrator has implemented holding Detention Hearings at the hospital. By holding a hearing at the hospital, the need to transport a potentially agitated individual is eliminated. The patient is calmer in their surroundings by not being transported to the District Court and the safety concerns to law enforcement are significantly decreased.

This office also works with the Department of Corrections and the Warden of the Wyoming State Penitentiary. This coordination has helped immensely in the collaboration on cases between the two offices. As a result of this collaboration, my office with the assistance of the Circuit Court has conducted Preliminary Hearings behind the walls of the Penitentiary. By holding court on the grounds of the WSP, this also eliminates unnecessary transportation risks to the public and to the correctional officers transporting the inmate. I have also been a part of an Emergency Detention Hearing conducted by the District Court Commissioner on the grounds of the WSP.

I facilitated and coordinated the Wyoming County Prosecutor Association's annual meeting which was held last October in Saratoga, Wyoming. The meeting was a complete success and it brought a tremendous amount of patronage to local businesses. I was also elected as the Secretary of the Wyoming County Prosecutor's Association and serve on the Executive Board in the position of secretary. This was a tremendous honor both to me personally as well as the Office of The Carbon County Attorney. I am the first and only female to hold an executive office in the Wyoming County Prosecutor's Association.

I have facilitated and served on the planning committee of the Wyoming Women's Legal Forum which was held in Saratoga, Wyoming. This is a prestigious event. By holding the event in Carbon County, will once again highlight the assets of Carbon Count as well as bring a tremendous amount of patronage to local businesses. I was selected by my colleagues to present a program and to speak at this event specifically on the topic of balance in your career and family life. My presentation received excellent remarks and I look forward to giving more presentations on this topic.

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Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

The Office of the Carbon County Attorney has received accolades from the Southwest Law Enforcement Association, each attorney received a plaque of appreciation from Wyoming Game and Fish, many thank you notes of appreciation from victims in criminal cases and other Wyoming State Prosecutor's have used our office for advice and example in dealing with criminal, juvenile and civil cases within their counties as well. Each of these examples mean so much to our office and are representative of the work ethic and conduct of the employees of the Office of the Carbon County Attorney.

By facilitating the Wyoming County Prosecutor's Association's annual meeting in Saratoga, Wyoming as well as the Women's Law Forum, Carbon County was praised and enjoyed by all whom attended. Many of the State Prosecutor's and Wyoming Female Attorneys were complemented by the attendance of the Commissioners welcome at these meetings and were honored by their presence.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

Pursuant to a Statutory Change and the generosity of the Wyoming Legislature, The Office of the County Attorney continues to receive a substantial reimbursement of the costs of Attorney positions office wide. The State will be reimbursing \$30,000 per Deputy Attorney position and 50% of the Elected Official position. This funding commitment by the Wyoming Legislature is unprecedented and much appreciated by this office. Further, the County Attorney's Office is the only county office to receive direct funding for positions from the state. A funding level of this nature demonstrates to me that the Legislature values the importance of recruiting and retaining highly skilled, experienced attorneys to prosecute cases on behalf of the public interest. I ask that the Board take this reimbursement into account while making budget decisions.

My office continues to keep a close watch on the billing for services related to emergency detentions through Memorial Hospital of Carbon County to address the restructuring of the State Statutes and the Hospital's role in first seeking payment from State or Government benefits, private insurance and personal attempts to collect from the patient after the initial 72 hour period of an Involuntary/Emergency Detention, then submit to the County for payment.

I have developed a tracking spreadsheet to cooperatively assist both the County Attorney's Office as well as the Hospital to relieve the financial burden for both agencies. Because of my diligence in tracking the expenses of emergency detentions and request that attempts be made to collect from other means such as, private insurance, self-pay, or state funds. There have been several

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reimbursements to the administration fund by Memorial Hospital of Carbon County through the work of this office. I have also met with and provided training on the Wyoming Statutes, Title 25 to the billing staff at the Hospital to ensure a clear understanding of the County's financial liabilities.

On a smaller note, the County Attorney's Office continues to use copy paper for legal filings versus bond paper, which provides a reduction in expense from \$28.00 per 500 sheets to \$14.00 per 500 sheets. In 2008 we opened over 1,300 active files. By active files this would indicate cases which are actively involved in court proceedings. This does not count Emergency Detentions, which in 2008 numbered 51, Sexual Offenders in 2008 numbered 79, civil files numbered 130. In Circuit Court Defendant's seen by the Carbon County Attorney's who pled guilty at arraignment did not have an active file opened. This is done in an attempt to save the expense of preparing and maintaining a file folder, these cases numbered approximately 625. We have also attempted to communicate electronically, to save the costs of supplies.

CLERK'S OFFICE

The Clerk's Office completed a very successfully 2008 election cycle. After spending countless hours preparing, we were the first in the State to have our accurate results to the Secretary of State.

As the secretary for the Board of County Commissioners, the Clerk has been especially busy assisting them with their daily correspondence, board appointments, minutes, advertising, etc. There has been a collaborative effort among many county offices to cleanup processes, including implementation of a new Personnel and Benefits Manual which was effective August 2008. This is another major accomplishment of this office (as well as others).

The Clerk's Office has also been assisting the Buildings Manager and the Fair Board with a grant application and loan funding to construct a new multipurpose facility at the County's Fairgrounds. While the grant application was not successful, the County obtained other funding to complete this project.

The County also assisted the Memorial Hospital of Carbon County with many challenges during this year which required attention from the Clerk's Office. This includes the County sponsored project on the specific purpose tax that was passed by the voters.

CLERK OF DISTRICT COURT

In the next month we are going to give the County Attorney and her staff access, through the county network, to the juvenile, criminal and involuntary cases. These are the cases that the County Attorney and staff initiate and they should have access. This will save many phone calls and lots of paper. The District Judge and

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his staff already have access. When I requested an updated system it was my goal to give access to the Judge and the County Attorney to create a network that serves the Clerk of District Court, the District Court Judge and the County Attorney. This was supposed to be done last year but Tyler Technologies had to re-code my system to make this possible. It was supposed to happen by June 1, 2009 and we are still waiting.

Two months ago I was elected to the NACo Board of Directors. (National Association of County Officers) As elected officials, we have both the responsibility and privilege to serve the public and as a member of the NACo Board of Directors I have an even greater opportunity to work with colleagues nationwide to formulate policy recommendations which will help our County and counties around the Country. I am honored and will do my best to represent Carbon County and the State of Wyoming on this National board.

In 2008 we filed the following new cases: Juvenile, 61; Criminal, 86; Civil 336, Probate, 59; Adoption, 10 and misc civil, 18. In these cases we receive money for child support, restitution, fees, fines, public defender fees, victim compensation and other fees by order of the court.

Since January 2009 we have filed a few more cases up to this date than last year.

My staff continues to scan our Master Index when they have down time. This Index goes back to when Wyoming was a Territory and I want to preserve it by having scanned images of the index.

COUNTY CORONER

I have reached many goals this year. First was to provide our County with a Mass Incident Trailer we now have it ready to use. A portion of this year's budget will go to improve its function, what a great addition to our community. I have upgraded our morgue to accommodate a Forensic Pathologist. And expect to have one providing services in our facility. I have completed a Policy Manual. I have worked closely with several counties on a statewide policy for Coroners and I have worked with L.A county Coroner, Weld County Coroner, and Fremont County Coroner as resources for our New Policy Manual. I have found this to be the first time such a manual has been in place.

EMERGENCY MANAGEMENT

Emergency Management continues to be the responsible agency for providing emergency shelter for stranded travelers. Although sheltering has not been needed for the past winter, the possibility still exists. Emergency Management also has the responsibility of keeping the old National Guard Armory in a condition to provide sheltering and parking for stranded travelers. The Armory may also be needed as shelter in the event of a natural or other disaster. With the current possibility of a

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pandemic flu, the building may be used as a triage center for determining the severity of illness.

Emergency Management has completed a County Multi-hazard Mitigation Plan with the assistance of Beck Consulting. All but three jurisdictions in the county have adopted the plan. Those three have not responded yet, so they may also adopt the plan. The plan identified various hazards – natural and man-made – that are unique to Carbon County.

Flooding in the Baggs area during the spring of 2008 required the use of many sandbags, which have not yet been replaced. There is the potential of a repeat of the flooding during the spring of 2009, and other areas may also be affected. A goal of Emergency Management is to restock the sandbags that have already been used and that will be used. A line item of the budget, titled Special Account Emergency Fund (001.582.02924), includes an increased proposed amount to help pay for the sandbags. That fund may also be needed to acquire unforeseen emergency supplies or equipment.

Emergency Management has been working closely with the Wyoming Office of Homeland Security to monitor flood conditions.

EXTENSION SERVICES – 4-H/Youth Education

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

I began my position with Carbon County in May, 2009. The focus of my efforts for the past year has been on establishing knowledge of the program, assessing the needs of the 4-H community in Carbon County, and building relationships with members, volunteers, and other staff. Being new to the area one of my goals was to integrate myself into the community and get to know other 4-H Educators from around the state. I felt these items were important to becoming a successful and productive educator. Programs taught:

- Leaders Trainings (24 Leaders)
- Quality Assurance (7 Youth)

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

I have collaborated with the Rawlins Elementary schools for Back To 4-H Night, to encourage youth to join 4-H. I advertised the program with flyers given to students by the teachers. 70 youth attended Back To 4-H Night with 25 new members enrolling.

I also work closely with the FFA Chapters of Carbon County. Youth are invited to

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attend programming as well as utilize publications I have developed.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

Carbon County Recreation Board #1 Grant

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

I received a grant from the Carbon County Recreation Board #1 for \$2,500. The purpose of this grant is to create activities for youth while at the Carbon County Fair.

EXTENSION SERVICES – University of Wyoming (Rangeland Management)

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

- Reclamation Issue Team- Working to provide educational programming to Energy & Reclamation companies to improve reclamation on soils disturbed by energy extraction.
- Working with the Silver Spur Ranch researching methods to improve hay yields thru variety selection and adding legumes to existing hay meadows to lower fertilizer costs.
- Conducting a research project with British Petroleum USA in Wamsutter. The project will be utilizing area ranchers and their livestock to determine if livestock can improve reclamation success by adding nutrients and microbes to the soil in a controlled manner.
- Planning a series of summer workshops that will cover topics of interest to area producers. These include onsite visits to observe the grazing with poisonous plants, wind energy effects on the ranching operations, reclamation on disturbed soils, PhotoPoint Monitoring training in the use of Sample Point analysis tool, timing for haying Garrison Foxtail to improve quality and sell to the horse market. These will be day trips out to the ranch inviting the neighbors to participate.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

Worked with BLM personnel determining forage production as it correlates to spring moisture, training on PhotoPoint Monitoring in order to teach it to interested producers. Developed with SERCD & Farm Service Agency a Small Acreage Workshop in Saratoga last spring we had 17 attendees, we are doing another program in Rawlins "Rural Living in Wyoming" on the 30th of May 2009. I receive

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numerous individual calls about lawn & tree pests and diseases during spring & summer. I also work individually with area ranchers on fertilizer questions, grazing issues, monitoring programs, financial programs etc.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

I am a member four research programs that portion of which are being conducted in Carbon County. Two of them are being conducted in conjunction with Silver Spur Ranches in Saratoga with the Silver Spur providing funding and land resources. The other two have been funded through grants one from the UWYO Cooperative Extension Service for Reclamation research to provide state wide programming to improve reclamation efforts across the state. I have forged partnerships with the Conservation Districts in Carbon County that helps in getting my educational programming out to the citizens of Carbon County.

EXTENSION SERVICES – Nutrition and Food Safety Education

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

During 2007-2008 I received several grants that allowed the implementation of new programs to Carbon County.

- Supermarket Savvy (grocery tour held at Valley Foods): Offered twice (Dec 2008, Feb 2009); educated 10 people; Valley Foods was recognized through IGA foods for its efforts towards health promotion
- Strong People, Stay Young (strength training): Held Jan-Feb 2009; 12 participants; participants improved in flexibility, endurance and strength
- Eat to Your Heart's Content (heart healthy nutrition): Rawlins classes will conclude this week (9 participants); the Saratoga Class will be held in May
- Going for the Gold (food safety training): Carbon County Senior Services sent 16 managers to attend the 4 hour class

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

I have coordinated efforts thus far with the Rawlins Family Recreation Center; Sinclair Elementary; Rawlins Middle and High School; Carbon Power and Light; Higher Education Center; the Counseling Center; Public Health; Carbon County Library; City of Rawlins; and local 4-H clubs. Through these collaborations I have been able to reach nearly 500 people; not including the individuals who take materials from the recreation center. Program participants have reported making

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positive lifestyle changes as a result of the information with which they were provided.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

- Newsletter Communication Award (1st place, Western Region); National Extension Association of Family and Consumer Sciences (NEAFCS) for Nutrition Nibbles
- Educational Technology Communications Award (1st place, Western Region); NEAFCS for a diabetes program that is now part of the statewide Dining With Diabetes program

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

- Community Grant, State of Wyoming Department of Public Health (Wyoming Diabetes Prevention and Control and Heart Disease and Stroke Prevention programs), 2008, \$1,000—Eat to Your Heart's Content Program
- Healthy Lifestyle Education Grant, NEAFCS, 2008, \$500—Eat to Your Heart's Content Program
- Albany County Tourism Grant, Albany County Tourism Board, 2009, \$1,186—Introduction to Food Preservation Workshop (offered to individuals statewide)

FAIR BOARD

On the recommendation of Mr. Graham we are requesting funds to re-roof the exhibit hall and replacement doors. We have also requested \$30,000 for a tractor. This is the estimate we were quoted to trade up to a used yet newer more powerful tractor. We have estimated utilities for the new building, with the help of Mr. Graham, it was a stab in the dark so we will all hope for the best.

FIRE DEPARTMENT

This year the Carbon County Fire Department has had an average year in regards to call volume. This past year we have seen a slight decrease in number of emergency calls throughout our county. We hope that this is a sign of our call volume stabilizing. This last year was the first full year of our department doing extrication services under the new agreement with the City of Rawlins. We feel that no problems or issues were experienced with this agreement. The Carbon County Fire Department was able to respond to all calls without issues. We continue to keep watch on our payroll with only using ½ hour pay for standby firefighters, we would like to try this approach with the outlying departments to assist in keeping costs down. In addition to the emergency calls we also had Joe Remick who continued with the Urban

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Interface Project in the southeastern portion of the county. This was originally a grant for homeowners to reduce the availability of fuels in and around their residences in these areas, to prevent a catastrophic fire from occurring within these areas. We have matched this grant with "soft funds", providing a vehicle and supplies for Joe to use while performing these property inspections. This has been a very successful project over the last three or so years. It is unknown whether this project will continue or be ended. We have heard very positive feedback from homeowners about this project and hope for it to continue.

We continue looking into submitting departmental information to the ISO organization to help reduce insurance costs to the citizens and companies within the response areas of the county fire agencies. We have not been able to put this program into effect as of yet. Without full-time paid staff it is difficult to gather this information and keep it current to their needs. Hopefully we will be able to bring this service on line in the future.

The department took delivery of a new Rescue vehicle in the Rawlins division. This vehicle has been very nice and responded to numerous calls over the season. The Highway Patrol has been able to utilize this new vehicle for nighttime incidents for its lighting capabilities. They appreciate all we have done to help them. We received an appreciation plaque from their department in recognition.

We saw continuing purchase and replacement of water tenders in the county. These have replaced the older units that have become a servicing problem. With the addition of a large water tender to the Rawlins division and the previous unit being stationed in Muddy Gap, this will complete the fleet of water tenders. Unfortunately we will need to start looking at replacement of the Military 6 by 6 fleet. These are old and service problems for our mechanic.

The department has applied for two separate grants again this year. The first is a grant from the State of Wyoming Department of Forestry and the second is from the Bureau of Land Management. The Forestry grant and the BLM grant have been a successful grant for the department for several years. It has provided much needed equipment for all departments in the county. These grants are matched funds from our budget and require 50% and 10% matching funds. If obtained they will be used for the purchase of Personnel Protective Equipment for wildland, communications and upgrading our dated training equipment and multimedia equipment. This equipment will be used for all divisions throughout the county.

The new Joint Powers Board for the ambulance in the Eastern part of the county is becoming more of a reality and we continue to express our support to them and wish to be considered for mutual aid with these departments that are involved. The Carbon County Fire Department will assist this new board with whatever it is that they may require.

We continue to have our volunteers obtain certifications within the Fire Service.

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Hazardous Materials, Firefighter I and II, Fire Officer certifications as well as work on wildland qualifications. We are concerned with the increase in wind farm activity in the county and will pursue training and equipment to further our departments in High Angle Rescue. The department again participated in the Carbon County Health Fair with a very good community response. This year the department was not invited to assist with the fireworks of the City of Rawlins, first time in a very long time we did not participate in this event. Our website for the Carbon County Fire Department Rawlins Division continues to develop and become more involved with the other divisions. It provides information not only to the public but also to fellow firefighters. This will be an ongoing project. This will hopefully keep people in touch with our department throughout the World Wide Web. We have been averaging 15 to 20 site visitors per day. This site continues to be provided at this time by one of our firefighters at no cost to the department as a trial.

GIS

This past year has been interesting and challenging. In June of 2008, the G.I.S. Department moved into the Planning and Development Department's business location. This has greatly assisted the Planning and Development Department with G.I.S. related needs and assistance on all countywide planning and development projects. It is great to have both departments located in one (1) location for easier access. This is a great service and benefit to the Carbon County residents and public.

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

In November of 2008, the G.I.S. Specialist resigned. This departure left the G.I.S. Department in a transition period for a while. With the help from the Carbon County Board of County Commissioners, County Assessor-Sheryl Snider, Carbon County Road & Bridge Superintendent-Bill Nation, and Albany County G.I.S.-Allan Frank, the G.I.S. layering sections are well underway. Carbon County is very fortunate to have Allan Frank to assist Carbon County with the G.I.S. layering portions. This will greatly benefit the public and the Carbon County residents once this project is completed and available on-line. This is a great start to a solid G.I.S. layering foundation and will allow Carbon County to build upon and add future layers as needed.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

It is the hope and the intention of the G.I.S. Department to provide coordination and assistance to all non-county entities, agencies, outreach programs, and the public with related aerial maps of Carbon County. It is imperative to offer this level of service and assistance. We rely greatly upon each other for information and related

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documentation to perform better, efficiently, and effectively.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

At this time, the G.I.S. Department has not been bestowed any awards, official recognition and/or other achievements from outside agencies.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

The G.I.S. Department continues its partnership with all county and non-county entities and the public in the execution of countywide projects related to G.I.S. The G.I.S. Department is excited to have Albany County on board to assist with the G.I.S. layering foundation. As stated above, this layering foundation will greatly benefit the public and the Carbon County residents once this project is completed and available on-line. This is a great start to a solid G.I.S. layering foundation and will allow Carbon County to build upon and add future layers as needed. This is very critical and imperative as Carbon County grows and develops.

INFORMATION TECHNOLOGY

My goal with this year's budget request is to improve the capability and response of the IT Department in support of the entire County. In addition, continuing to upgrade the technology infrastructure of the County for even better productivity, sharing, and communication.

Last year was the first full year for the County to have an IT Department. It was a year of big changes and even bigger improvements. The IT Department succeeded in adding tremendous capabilities to the County's technology systems. By implementing one unified domain for most of the organization, the IT Department put into place the base infrastructure necessary for future growth, productivity, and performance. There have also been many enhancements to the speed and potential of the data and voice networks. By moving the phone system to the Jail and Communications Center, the reliability of incoming calls to the emergency 911 Dispatch center has been greatly improved. The IT Department is continuing to work closely with the Sheriff's Office to ensure that the emergency response for Carbon County is the absolute best that it can be.

Other areas that have seen great improvements are the consolidation of purchasing and invoices as well as network and data security. Consolidating purchases and invoicing has led to better pricing and lower overall costs. By upgrading our firewall and adding network security software, malicious threats have been all but eliminated. Both of these areas have reduced requirements for individual management of resources.

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I am proposing with this budget to start consolidating many of the cell phones and wireless plans from different departments into one bill from each vendor. I have spoken to several Elected Officials and Department Heads about the possibility of doing so and there is a lot of support for this idea.

I am also requesting a new full time employee in the IT Department that I would supervise. This would double the manpower available and substantially increase the responsiveness of the IT Department. The technology needs of Carbon County have grown so quickly that an additional employee is necessary in order to keep up with the requests and requirements of the organization.

In addition to maintaining the excellent new and existing programs that the IT Department supports, this budget also addresses those issues that require upgrades and improvements. For example, one very high priority is the upgrade of the Law Enforcement computer program that the Sheriff's Office uses. This software will not only need a new server this year, but will also be expanded for other agencies to use, including the County Attorney's Office. Other projects include adding video conferencing capability to the District Court Courtroom and replacing old and obsolete computer equipment.

If the funds allow, there are many aspects of the County's technology programs that would benefit greatly. Some of the things that would be nice to improve would be: adding a vehicle for the IT Department's use between buildings, upgrading to virtual servers and desktops, adding network data storage that is scalable for future use, making the admin phone system highly redundant (for high reliability and availability), reducing space and power requirements by changing to blade servers, connecting other County buildings with fiber optic lines, and upgrading our internet access.

JEFFREY MEMORIAL CENTER

Some budget items this year were not as expensive as anticipated. These savings allowed us to fix the doors on the shed, install carpet in the basement, purchase some much needed new chairs and purchase a burnisher for the floors. The past five years' budgets have allowed great improvements for the Jeffrey Center. Usage of this building has almost doubled. We have a facility that fills a need for this community and thanks to the foresight of this Board of County Commissioners it is one of which we can all be proud.

LIBRARY

CCLS has had another stellar year in serving the community. FY08 circulation was approximately 87,500 items. CCLS is projected to have a circulation of 105,000 in FY09. This is a 20% increase. Door count for FY09 is up about 6% over FY08 and program attendance has increased by about 33%.

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New three-year goals were approved by the Library Board in February 2009. The ten goals focus on: (1) being more relevant in the community, (2) having a greater economic impact by offering services (such as computer training) and promoting literacy, (3) being the “third place” for people (after home and work/school), (4) having more programming to encourage lifelong learning and personal enrichment, (5) becoming recognized as the information center of Carbon County, (6) offering current materials for all ages and interests, (7) continually improving customer service, (8) addressing technology needs, (9) promoting library services through monthly newsletters and other advertising and (10) improving CCLS’ internal structure through better policies and procedures.

By far, the biggest challenge has been addressing the technology needs of CCLS. The library has 80 computers in 8 locations. There are many issues involved in keeping large amounts of computers and networks running. CCLS has spent time and money upgrading computers with more RAM, replacing old computers, troubleshooting software issues and numerous other problems. In November 2008, the library’s server which housed CCLS’ website stopped working. The Technology Librarian built a new website: carbonlibraries.org. Currently, CCLS is addressing the need for more powerful computers to run its integrated library system. While 8 staff computers were purchased in FY09 and 12 more received additional memory, several computers still need updating. Four new public computers were also purchased in FY09 with grant money. FY09 spending and FY10 requests reflect an elevated need for technology money to tackle the pressing uses of inadequate computers and networks.

Several changes have been made in the way finances are handled. A new version of QuickBooks was purchased in summer 2008. Revenue and expenses are now being run through QuickBooks and the profit and loss statement is accurate. In the past, financials were tracked manually and in Excel. Laser checks are being used and staff can now participate in direct deposit for payroll. CCLS now only has one bank account and is investing in Wyo-Star. Improvements are continuing to be made in how money is managed.

The processing of books and other materials in Technical Services is evolving. Spine label printers were purchased in Fall 2008 to speed up the preparation of items. Some processing has been outsourced which streamlines costs and has allowed CCLS to shift personnel hours from Technical Services to Programming.

CCLS is working with other agencies to provide services to the community. The library is a co-sponsor in the Wellness Challenge. The main library brought together agencies for the Gear Up For School program in August. CCLS is working with Main Street to offer an eCommerce series for small business owners. Two employees attended disaster training through the Carbon County Museum. The Carbon County Museum purchased a microfilm reader which is housed at CCLS for public usage. CCLS has been and will continue to seek out collaborative opportunities.

The Carbon County Library Foundation is a volunteer organization that embraces

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raising and accumulating funds to enhance the programs offered to patrons in the various libraries throughout Carbon County. Currently, the Foundation is in the middle of a five year endowment campaign. Permanent funds are matched two to one by the state. Matching funds are deposited in the library's checking account. CCLS then issues a check to the foundation. This process artificially inflates the library's budget. The endowment money will have a long-term positive financial impact on Carbon County.

The library system is actively seeking outside funding to supplement the budget. CCLS has a long history of requesting and receiving money from the School Recreation Boards. Additional grant opportunities are being explored. CCLS is refocusing itself and believes this is a key budget year to making improvements to its organization.

Supplemental Budget Requests:

Carbon County is privileged to have eight libraries. Library branches are in key locations and are greatly appreciated by local communities. These branches need to be maintained. In FY09, several critical building issues have been addressed including new roofs at the Hanna and Little Snake River Valley Library Branches. There are further building issues that need to be addressed in the FY10 budget including a new roof at the Elk Mountain Branch Library and lighting/electrical repairs at two branches. The main library also needs new carpet as the current flooring is approximately 30 years old.

MUSEUM

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

We are in the 3rd year of a 5 year Organizational Strategic Plan (OSP). This is the 1st OSP of the Museum. Our educational programming/traveling exhibits schedule is now moving because we refilled a position that had been vacated mid 07-08 with an out of state recruit almost a year later. We now have 2 staff trained in Grants writing, and will be training a 3rd. Our Disaster Plan Phase II was completed with participation from area emergency responders, the library, the Old Pen, other museums. Long process, now comes an "on the ground" drill if we get grant. Planning for a 3year object inventory that will employ 6 local residents to be ready for moving collection to a new space.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

Participated on Advisory Board-Ft. Steele-state appropriation for Ft. Steele. Loaned Marketing executive from CCHC for Marketing Plan-1st iteration complete this

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year. Rawlins Flying Club-partner on Heroes In the Sky 2009-2010. County United partnering to develop cohesive marketing branding county-wide. Rawlins Community Association, Director service-brought Museum into community health realm. Big Brothers/Big Sisters location for outings. Offered training County-wide for Disaster Planning for Museums. Offered training state-wide for records management software, (Past-Perfect) at Carbon County Higher Education Center.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

We were honored to host Winifred Hickey's collection until late 2008 which was loaned by that family. Chosen to host a symposium on the Tipton Train Robbery.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

- Experience Works Program for elder visitor services assistance.
 - 660hrs x 6.50/hour = \$4,290
- Rawlins Workforce Center On-the-Job Training and Work Experience programs funds \$4,520
- (Appraiser donated appraisal services- \$400
- 2009-2010 budget. \$4,050. in-kind contribution from the City of Rawlins use of Depot for traveling exhibition, Heroes in the Sky
- Volunteer Commitment-1005 hours valued at 18.00/hour = \$18,090.
- State Historic Records Advisory Board (SHRAB) and Wyoming Humanities council grant for training on records management software.
- Sharing state-of-the-art microfilm reader with Library who paid for a portion of it, in addition to grant funding via CCSD#1.

PLANNING AND DEVELOPMENT

Fiscal Year 2008-2009 has been eventful, interesting, and challenging for the Carbon County Planning and Zoning Commission, the Carbon County Planning & Development Department, and the Carbon County G.I.S. Department.

The year began with staff transitions. In April of 2008, the Department of Planning & Development moved to a larger suite located in the Carbon Building. In June of 2008, the G.I.S. Department merged with the Carbon County Planning & Development Department.

In July of 2008, the Carbon County Board of County Commissioners accepted the resignation of Mr. Louis Kline who served as the Planning Director of the Department of Planning & Development.

In November of 2008, the Carbon County Board of County Commissioners accepted the resignation of Ms. Karen Larsen who served as the Carbon County G.I.S.

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Specialist and Department Head.

In November of 2008, the Carbon County Board of County Commissioners hired Mr. Michael Jones to serve as the new Planning Director of the Department of Planning & Development.

In February of 2009, the Carbon County Board of County Commissioners accepted the resignation of Mr. Michael Jones who served as the Planning Director of the Department of Planning & Development.

In March of 2009, the Carbon County Board of County Commissioners accepted the resignation of Ms. Tracy Newbrough who served as the Office Assistant/Receptionist of the Department of Planning & Development.

The Carbon County Planning & Development Department started the process of making the planning and developmental activities in the county more transparent, responsive, and user-friendly. In February of 2009, Ms. Kristy Rowan was asked to take on additional responsibilities from February of 2009 to present. During this time, Ms. Rowan has received no complaints regarding her job performances as the Interim Planning Director and the Office Manager & Deputy Zoning Officer. Ms. Rowan has performed and administered these jobs very well. Ms. Rowan has handled a considerable amount of workload on her own and has the attitude, determination, and enthusiasm to take on larger planning projects. Ms. Rowan has proven herself to be skilled, professional, dependable, accommodating, and very enthusiastic about the success and future of the Carbon County Planning & Development Department and Carbon County.

With the beginning of the calendar year, the Carbon County Planning and Zoning Commission began the extensive work of revising the Carbon County Zoning Resolution of 2003 to address certain shortcomings in that document. In March of 2008, the Carbon County Planning and Zoning Commission recommended the amendments made to the Carbon County Zoning Resolution of 2003 to the Carbon County Board of County Commissioners. In May of 2008, the Carbon County Board of County Commissioners approved the Carbon County Zoning Resolution of 2003 Amended 05-06-2008. The Carbon County Planning and Zoning Commission elected Troy Maddox and Richard "Rich" Wilson as the Chairman and as the Vice Chair respectively.

The Carbon County Board of County Commissioners hired Joanne Garnett and Pepper McClenahan from WLC and Ken Markert from MMI Planning, as the planning consultant team to revise the Carbon County Land Use Plan. The Carbon County Board of County Commissioners appointed twelve (12) members of the public to the Carbon County Land Use Plan Steering Committee, which has worked diligently and tirelessly on the land use plan.

Projects, goals, plans, cases and/or other accomplishments pertaining to county

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departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

Some of the challenges that the Carbon County Planning & Development Department faced during the year were the resignation of the G.I.S. Specialist and two (2) Planning Directors. This departure left both the Carbon County G.I.S. Department and the Carbon County Planning & Development Department in a transition period for a while. For the G.I.S. Department, we overcame this challenge with the help from the Carbon County Board of County Commissioners, Carbon County Assessor-Sheryl Snider, Carbon County Road & Bridge Superintendent-Bill Nation, and Albany County G.I.S.-Allan Frank, the G.I.S. layering sections are well underway. Carbon County is very fortunate to have Allan Frank to assist Carbon County with the G.I.S. layering portions. This will greatly benefit the public and the Carbon County residents once this project is completed and available on-line. This is a great start to a solid G.I.S. layering foundation and will allow Carbon County to build upon and add future layers as needed. For the Carbon County Planning & Development Department, this challenge was accomplished with the hiring of Joanne Garnett, FAICP, as the consulting planner and Ms. Rowan taking on additional responsibilities and duties and spear heading the day-to-day operations.

Current projects that the Carbon County Planning & Development Department is working on include revisions to the Carbon County Land Use Plan, revisions to applications (more user-friendly and specific), Carbon County Wind Regulations, and Carbon County Rural Addressing Regulations.

Future projects and goals that the Carbon County Planning & Development Department will work on include the approval and adoption of the revised Carbon County Land Use Plan, revisions made to the Carbon County Zoning Resolution of 2003 and revisions made to the Carbon County Subdivision Regulations (both Major and Minor). For Fiscal Year: 2009-2010, we anticipate the adoption and implementation of the Carbon County Land Use Plan, Carbon County Zoning Resolution of 2003, as amended; Carbon County Subdivision Regulations (both Major and Minor); the Carbon County Wind Energy Regulations. We also anticipate that there will many countywide public meetings/hearings regarding the above-mentioned resolution and regulations prior to formal adoption and implementation.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

The Carbon County Planning & Development Department is working with fellow county planners in designing regulations and procedures that are clear, concise, consistent, and supportive of good land use planning and development.

The Carbon County Planning & Development Department will be working with municipalities that are affected by the influx of the energy projects to see how the Department can best serve them and will continue to work with developers who can

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assist the municipalities with road issues, housing concerns, etc.

It is the hope and the intention of the Carbon County Planning & Development Department to provide continued coordination and assistance to all non-county entities, agencies, outreach programs, and the public related to planning and development concerns and issues. It is imperative to offer this level of service and assistance. We rely greatly upon each other for information and supportive documentation to perform better, efficiently, and more effectively.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

At this time, the Carbon County Planning & Development Department has not been bestowed any awards, official recognition, and/or other achievements from outside agencies.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

The Carbon County Planning & Development Department continues its partnership with all county and non-county entities and the public in the execution of countywide projects related to planning, development, and effective land use planning. The Carbon County Planning & Development Department is pleased and relieved to have Joanne Garnett, FAICP, as a consulting planner to assist with the development and implementation of the resolution and regulations to better serve Carbon County. We are pleased and fortunate to have a superb consulting team (Joanne, Ken, and Pepper) and the Steering Committee to assist with the revisions made to the Carbon County Land Use Plan, which will serve as a great land use development guiding tool.

PUBLIC HEALTH

Public Health provides Physicals to a number of departments, programs and schools in the county. We do yearly physicals on City employees for their Wellness Program, Headstart staff and student physicals every year. Vaccinations for the City, County, Headstart Staff in all the county towns, Project Reach, the Counseling Center, Department of Transportation staff throughout the county, Dept of Corrections staff, Forest Service, Western Wyoming students needing vaccinations for their programs, along with providing Flu, Pneumonia, tetanus, HepB, MMR, Zostavax vaccine to the general public. We provide immunizations to all children less than 19yrs of age. This year with only three other doctors providing vaccinations in the county, our clinics have been expanded, both here and in the Saratoga office.

As of this past month we are fully staffed, with a full time Public Health Response

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Coordinator who hopes to establish a good working relationship with Harold Newborough the County Emergency Manager. She will be offering a course this spring for Community Emergency Response Team, using the Citizen Corps funding to train volunteers in case of Emergency situations, using the county Citizen corps grant funds. This position is funded through the state Public Health Response Grant.

We have also funded full time a Best Beginnings nurse with the TANF Grant just this past month. One of her prime duties will be marketing the programs she will be managing and getting more young pregnant girls on the program. She will need extensive training in Denver related to her program, which is another reason why we are requesting a county car.

Our Emergency Health funds that were opened in November are expended now for the grant period that ends in October having provided services to 197 clients. The parenting grant is still funded and we are providing parenting classes again this month, so far having graduated 30 parents from the program.

Public Health will be working with the Community Resource Council on I'm a Winner day again next week along with other agencies in the community which is offered in each school district every other year to Middle School students.

We are presently working with the County Attorney on their Juvenile Justice Board.

ROAD AND BRIDGE

Road & Bridge Department (with 13 full time employees) will continue to meet the needs of Carbon County. With over 1,000 miles of roads, 2,392 culverts, 472 cattle guards, 49 bridges, and 632 signs, our goal is to maintain and improve these assets. Additionally, we are called upon to help throughout the County by other departments, and will continue to do "whatever it takes" to help out.

This past year, for example, Road & Bridge personnel and equipment were used to help make these events and projects a success in Carbon County.

Encampment:	Wood Choppers and Tractor Pulls
Saratoga:	Chariot Races and Rodeo
Rawlins:	Mud Bog, Demo-Derby, Rodeo, Airport Building Demolition
City of Rawlins:	Snow Removal
CC Fire Dept:	Equipment Hauls, RAP Landscaping
Ryan Park:	Wildfire Safety Zone Construction
Baggs:	Rodeo, Sand Bagging/Dike Building, Material Hauled
Dixon:	Streets bladed, Speed Bump Constructed & Signed
Medicine Bow:	Preparation with Blade for Living Snow Fence Area
Arlington:	Snowmobile Parking Area

We have and will continue to apply for and receive grant monies to rebuild and

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improve our County Roads, and Bridges. This year over \$7 Million will be spent in Carbon County from Grants with the State of Wyoming, University of Wyoming, and Federal Projects.

We were able to update and renew our fleet of Heavy Equipment, Blades, Dozers, Scraper and Loader. Now the aging End Dump and Belly Dump/Semi-Trucks are in need of replacement, and to that end, this and upcoming years, we will focus on the gradual updates of these assets.

As conditions and demands evolve throughout the County, we will continue to adapt to these changes and challenges.

CARBON COUNTY SENIOR SERVICES, INC.

Carbon County Senior Services provides a successful nutritional program to our senior citizens throughout Carbon County. With our eight senior centers, we can provide nutritional meals that offer one third of the dietary requirement which is required by the Wyoming Department of Health, Aging Division. We offer both congregate meals and home delivered meals. At our centers, the seniors can socialize and participate in activities that benefit their day to day lives. At many of our centers, we have fitness programs that are designed for our older citizens. This in turn keeps them fit and healthy.

We offer transportation at the Rawlins and Saratoga locations. Many volunteers at our more rural sites provide transportation as well so the seniors can participate in our many different activities. Our managers are prepared to help our seniors with other problems such as Social Security issues and assisting with applications for financial assistance with rebate programs available. They are there to assist our seniors in any way that they can.

We also offer home delivered meals for our home bound seniors. These hot meals help them remain independent and living in their own homes. Our delivery personnel can report back to our managers if the recipients need further assistance from outside sources.

For many of the seniors in Carbon County, we provide the only meal they have all day. We depend upon grants and local assistance in order to run our programs. Many of the seniors cannot afford the "suggested donation" of \$2.50 per meal. Meanwhile, the average cost per meal that we serve is above \$12.00 per meal. We are anticipating a 10% decrease in Federal and State funds for the 2009-2010 fiscal year. Therefore, any and all funds we receive are greatly appreciated.

Projects, goals, plans, cases and/or other accomplishments pertaining to county

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department, or cite unusual circumstance(s), which provide a challenge and came to a successful conclusion:

- a. Projects: We desperately need a new garage door and opener at the Rawlins warehouse. It has been repaired and “babied” for several years now. It was never brought to your attention before because it was “assumed” that this could continue without a problem. This is no longer the case. It has become apparent that this expense is urgent and this has become a safety issue.
- b. As far as our completed projects go, we are in the process of replacing two ranges at our Encampment Senior Center with funds from the Daniel’s Fund. We will also replace a new 49 cubic foot refrigerator at our Baggs Senior Center with State Funds. This past year, we had to replace the hot water heater at the Rawlins Center, a 49 cubic foot refrigerator in Saratoga, the garbage disposal in Hanna, a freezer in Elk Mountain, a 40” stove in Dixon and smaller appliances throughout the county from funds other than the county funds we were allocated for. Even though these were major accomplishments, please note that these items were paid for with other grant money and that these other funds are no longer available. We made an extreme effort this year to “absorb” as much as we could since our overall county maintenance budget was reduced by \$21,000 which we really could not afford. I do not foresee this happening again. I hope our appliance/equipment need will subside. It is hard to predict these costs, let alone figure out a way to pay for them.
- c. There are still some outlining issues regarding our HVAC units. I know that the Rawlins center is only functioning at 50% capacity. Leroy Graham is to present these issues, as well as other issues at our other senior centers in his overall county building budget request. Since the majority of our centers were built in 1979 or so, the HVAC maintenance issues are really beginning to surface.
- d. Meanwhile, we are doing our best at minimizing these expenses and prioritizing our project needs.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected: cite difference this has made:

During the last fiscal year, we served a total of 86,836 meals. Of these meals 52,704 were congregate meals, 21,054 were home delivered meals, 4,529 for Medicaid waiver meals and the remaining for non-senior guests and staff.

We continue to work with all of the county agencies such as Memorial Hospital of Carbon County, Home Health Services, Carbon County Public Health, Department of Family Services, Adult Protective Services and COVE. We also work with the State of Wyoming, Department of Health, Division on Aging, as well. We communicate regularly and try to do our best to keep our senior citizens informed and monitored. We share our knowledge and services with each other so we know what each group does for our citizens.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2009

We print our menus in the newspaper weekly so everyone can see what we have to offer. We also provide a bus schedule so seniors can see our schedule and coordinate a ride to our facilities as needed.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources:

Although we have not received any “official” recognition, we have received recognition from other sources. We received \$27,500 from the Daniel’s fund to upgrade kitchen equipment in Encampment and funds for our raw food/supply costs. They have encouraged us to re-apply for a continuing grant due to the success of our program.

We have also received a small scholarship that we applied for, so we can attend the Wyoming Conference on Aging in Cheyenne later this year. This will help us stay informed and be aware of our senior’s needs.

We had eight managers and six cooks attend a food safety handling class called “Going for the Gold” offered by Sarah Francis along with the Department of Agriculture. This class was a huge success. It helped keep our staff up to date and reminded each of them the importance of food handling.

Effective use of funds, grants, non-county sources attracted to projects or partnerships forged to accomplish a given task or technique developed by department to save funds

We received additional funds from the Wyoming Senior Services Board (WSSB) this past year to help with increasing operating costs. We also received funds from WYDOT to help with the costs to operate our buses and deliver meals on wheels. These funds were used for fuel and vehicle maintenance. We were also fortunate to receive additional State funds (NSIP Grant) to help purchase raw food from wholesalers. We received \$27,500 from The Daniel’s Fund as noted above. With these funds we have been able to upgrade some antiquated kitchen equipment throughout our eight centers. We were able to relieve some of the burden on Carbon County.

SHERIFF’S OFFICE

Projects, goals, plans, cases and/or other accomplishments pertaining to county departments, or cite unusual circumstance(s), which provided a challenge and came to a successful conclusion.

Carbon County was one of the last counties in Wyoming to become involved in the juvenile justice program and the first county to take over the program as the grant funds were running out. The Juvenile Probation Agent has supervised 56 juveniles during the past year from circuit and the different municipal courts. (35 new cases

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2009

and 21 that carried over from 2008). Also 78 juveniles were incarcerated during the past year.

We have an increased level of training, an example is firearms training. This training for deputies is twice a month which provides better proficiency and reduces liability to the county. Dispatchers are E.M.D. (Emergency medical dispatch) trained in Carbon County.

We have created and instituted a new 'Mini-Basic' for the new Detention Deputies. This Mini-Basic is a three week course with instruction in the Jail policies and procedures, law enforcement computer program and all other aspects of the Jail. Carbon County has the only jail in the state which provides this Mini-Basic.

We have increased our number of staff instructors who are certified by the state which has created more in house training for our employees and training in Carbon County for other law enforcement agencies.

Coordination with non-county community agencies, outreach programs, and numbers of citizens served or affected; cite difference this made.

Outreach Programs - D.A.R.E., Kid Care, Home Alone, K-9 Unit, 8 separate Search and Rescue Units, a Search and Rescue K-9 and Health Fairs. These programs serve children, parents and senior citizens. Coordination with schools, civil organizations and health care professionals for public service, education and public relations.

Awards, official recognition, and/or other achievements bestowed upon the department by outside sources.

Thank you cards and letters from citizens receiving direct law enforcement assistance and from many other individuals and organizations from outreach programs listed in #2. We also receive many thank you cards from individuals who are assisted by Deputies and Search and Rescue unit members.

The Sheriff's Office has assumed the dispatch duties for the Hanna Marshal's Office, which freed up funds for their agency to hire more police officers. This has brought up their level of service to the citizens of Hanna.

Effective use of funds; grants, non-county sources attracted to projects, or partnerships forged to accomplish a given task, or technique developed by department to save funds.

- Deputy assigned to drug task force, salary paid through grant.
- Participation in the inmate extradition shuttle program - saves extradition costs.
- D.A.R.E. and Home Alone programs are funded by fund raisers and donations.
- Participation in health fairs by photographing and fingerprinting children with KidCare.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2009

- Search and Rescue reimbursement by state of Wyoming in the sum of \$2,120.40.
- Contract with the Forest Service for Forest Road Patrols by the federal government was billed in 2008 for the sum of \$2,199.03.
- Continued electronic monitoring program for juvenile and adult inmates. Inmates pay \$5.00 per day to be on the monitor. The County charges various municipalities \$15.00 per day per inmate. Cost to the County for each monitor is \$3.85 per day. As of 4-1-09, the Treasurer has received \$4,205.00 in fees.
- Vin inspections brought \$4,095.00 into the County for fiscal period prior to 4-1-09.
- The county received \$32,704.00 in fees for civil process as of 4-1-09.
- We have received \$69,530.00 from billing for inmate housing for other agencies.
- Homeland security monies were used to purchase new upgraded portable radios for patrol and detention deputies. We are now fully capable of accessing Wyolink, we are simply awaiting user agreements.
- We currently have 2 part-time receptionists, Norma Vance who is paid and Jack Lowrance, who is donating his time.
- We receive \$5,400.00 yearly for 911 dispatch and terminal user agreement fees from other agencies who use our dispatch services.
- To save money paying mileage to employees attending training, we have recently purchased two 2006 Ford Taurus (for \$15,000.00). Our figures show that as of 4-13-09, the vehicles were used for 26,004 miles and \$2,537 was spent on fuel. Mileage reimbursement for this amount, if employees used their own vehicles, would have been \$12,625.98. This figure is based on payment of \$.46 per mile and \$.50 per mile per the reimbursement rate.
- We have received \$1,560.00 in Concealed Firearm Permit fees.
- The county has received inmate fees from the jail totaling \$69,062., including in this are inmate purchases (\$44,605.), inmate phone commission (\$19,647) and commissary (\$4,810.).

TREASURER

The Carbon County Treasurer's office has been busy this year in Motor Vehicle, with the issuance of the 2009 plate issue. With the new legislation and plate types, we are continually changing procedures and processes for accomplishing all of the changes necessary.

I have worked with the Carbon County Specific Purpose Tax Joint Powers Board as well as the rest of Carbon County's elected officials to prepare and sell the bonds for the projects voted in by Carbon County.

I am presently the Chairman of the Carbon County Community Action Committee which handles the CSBG block grant. I would closely with the County Clerk and the rest of the Board to ensure these funds are being disbursed and expended in the proper manner by law.

Carbon County, Wyoming
MANAGEMENT DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2009

The Treasurer's office has undergone a new program change for the Financial management system, which has taken time and effort by all, to implement and work through all of those changes. In time, this will be a great benefit to the County and the workings of not only the General Ledger, but all accounts payable and payroll.

Work closely with the municipalities in the County as well as the County Commissioners, Clerk and Attorney with regard to Impact Assistance with all of the Wind Energy projects within and between counties.

As Treasurer, I have worked with the other County Elected Officials, to look at options to maintain and keep the doors open at Memorial Hospital of Carbon County. This seems to be an ongoing project with many different avenues for all to look at, and has been very challenging.

WOMEN, INFANTS AND CHILDREN PROJECT

We are a federally funded program that provides nutrition services to Women, Infants and Children. The programs budget is drafted and approved through the state prior to submission to the county. We are held accountable by the state for any expenditure and once approved they are reimbursed to the county.

There has been an increase in the clients and our budget has been adjusted accordingly. We travel to outreach clinics and trainings that are reflected in our budget. Our budget is under \$6,000 per year and we tend to stay within our budget.

Our goal is to provide nutrition services to qualified clients of Carbon County. We continue to meet this goal as seen in an increase in our case load from 309 to 424 participants. This goal will continue for the 2009-2010.

The counties do not write for grants or request other funds than what is approved yearly from the state. We do not participate in county programs for recognition or awards as mandated by the government. We do provide referrals to county agencies as needed by our participants.

CONCLUSION

This financial report is designed to provide the County's citizens, taxpayers, customers, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Carbon County Clerk Gwynn G. Bartlett or Carbon County Treasurer Cindy Baldwin, 415 West Pine Street, Rawlins, Wyoming 82301.

CARBON COUNTY, WYOMING

STATEMENT OF NET ASSETS

June 30, 2009

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	6,382,329
Investments		10,016,842
Receivables:		
Taxes		87,205
Accounts		48,499
Other		71,294
Due from other governments		338,607
Prepaid expenses		61,579
Inventories		160,079

NONCURRENT ASSETS

Land		2,099,347
Infrastructure		49,100,981
Buildings and improvements		36,551,195
Equipment		13,372,262
Less: accumulated depreciation		<u>(43,218,639)</u>
Net capital assets		<u>57,905,146</u>

Total Assets	\$	<u>75,071,580</u>
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LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$	672,689
Accrued compensated absences		408,483
Accrued interest payable		51,276
Deferred revenues		115,606

NONCURRENT LIABILITIES

Due within one year		2,302,046
Due in more than one year		<u>3,135,082</u>
Total Liabilities		<u>6,685,182</u>

NET ASSETS

Invested in capital assets, net of related debt		52,468,018
Unrestricted		<u>15,918,380</u>
Total Net Assets	\$	<u>68,386,398</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2009

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Functions/Programs				
Governmental activities				
General government	\$ 9,786,103	\$ 1,480,312	\$ 824,183	\$ (7,481,608)
Public safety	4,167,150	154,553	907,383	(3,105,214)
Highways and streets	3,548,864	1,674	896,662	(2,650,528)
Health and welfare	1,611,062	86,599	740,292	(784,171)
Culture and recreation	1,710,775	-	539,409	(1,171,366)
Capital outlay	570,923	-	-	(570,923)
Interest	163,181	-	-	(163,181)
Depreciation - unallocated	2,641,112	-	-	(2,641,112)
Total governmental activities	<u>24,199,170</u>	<u>1,723,138</u>	<u>3,907,929</u>	<u>(18,568,103)</u>
General Revenues				
Property taxes				12,565,429
Sales taxes				3,620,572
Other taxes				911,021
Interest and investment revenue				327,464
Other				260,732
Payment in lieu of taxes				1,128,531
Gain (loss) on disposal of capital assets				<u>(103,198)</u>
Total general revenues				<u>18,710,551</u>
Change in net assets				142,448
Net assets - beginning of year, as restated				<u>68,243,950</u>
Net assets - end of year				<u><u>\$ 68,386,398</u></u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2009

	<u>General Fund</u>	<u>Nonmajor - Special Revenue Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and temporary investments	\$ 4,564,442	\$ 1,817,887	\$ 6,382,329
Investments	9,849,407	167,435	10,016,842
Receivables:			
Accounts receivable	-	48,498	48,498
Taxes	43,844	7,455	51,299
Interest	71,294	-	71,294
Due from other governments	338,607	-	338,607
Prepaid expenses	61,579	-	61,579
Inventory	-	160,079	160,079
Total Assets	<u>\$ 14,929,173</u>	<u>\$ 2,201,354</u>	<u>\$ 17,130,527</u>
LIABILITIES			
Accounts payable	\$ 666,113	\$ 6,576	\$ 672,689
Accrued compensated absences	87,330	9,898	97,228
Deferred revenue	115,606	-	115,606
Total Liabilities	<u>869,049</u>	<u>16,474</u>	<u>885,523</u>
FUND BALANCES			
Fund balances			
Restricted for road projects	845,546	-	845,546
Reserved for prepaid expenses	61,579	-	61,579
Reserved for inventory	-	160,079	160,079
Reserved for detention center operating	991,914	-	991,914
Reserved for special projects	524,635	-	524,635
Reserved for museum	713,275	-	713,275
Reserved for fair	246,917	-	246,917
Reserved for drainage	322,528	-	322,528
Designated for cash reserve	2,145,000	-	2,145,000
Unreserved - undesignated	8,208,730	2,024,801	10,233,531
Total Fund Balances	<u>14,060,124</u>	<u>2,184,880</u>	<u>16,245,004</u>
Total Liabilities and Fund Balances	<u>\$ 14,929,173</u>	<u>\$ 2,201,354</u>	<u>\$ 17,130,527</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS**

June 30, 2009

Total fund balances - governmental funds \$ 16,245,004

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost of capital assets	101,123,785	
Less accumulated depreciation	<u>(43,218,639)</u>	57,905,146

Long-term liabilities are not due and payable on the current period and therefore are not reported in the governmental funds.

Governmental leases payable	(5,437,128)	
Compensated absences	(311,255)	
Accrued interest on long-term debt	<u>(51,276)</u>	(5,799,659)

Long-term receivables applicable to governmental activities and not due and collectible in the current period and therefore are not reported in fund balance in the governmental funds.

Taxes receivable		<u>35,907</u>
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Total net assets - statement of net assets (governmental activities) \$ 68,386,398

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2009

	Governmental Funds		Total Governmental Funds
	General Fund	Nonmajor - Special Revenue Funds	
REVENUES			
Taxes	\$ 15,140,030	\$ 2,097,622	\$ 17,237,652
Licenses and permits	414,716	-	414,716
Intergovernmental	5,439,006	8,338	5,447,344
Program revenue	-	631,459	631,459
Interest	311,018	16,446	327,464
Miscellaneous	458,962	5,197	464,159
Total revenue	<u>21,763,732</u>	<u>2,759,062</u>	<u>24,522,794</u>
EXPENDITURES			
Current:			
General government	9,227,293	-	9,227,293
Public safety	4,492,372	-	4,492,372
Highways and streets	4,053,051	1,074,361	5,127,412
Health and welfare	1,604,252	-	1,604,252
Culture and recreation	420,847	1,344,453	1,765,300
Capital outlay	1,964,331	101,233	2,065,564
Debt service:			
Principal retirement	1,880,931	-	1,880,931
Interest	318,311	-	318,311
Total expenditures	<u>23,961,388</u>	<u>2,520,047</u>	<u>26,481,435</u>
Excess of revenues over expenditures	<u>(2,197,656)</u>	<u>239,015</u>	<u>(1,958,641)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease obligations	957,840	-	957,840
Total other financing sources	<u>957,840</u>	<u>-</u>	<u>957,840</u>
Net change in fund balance	(1,239,816)	239,015	(1,000,801)
Fund balance, beginning	15,299,940	1,945,865	17,245,805
Fund balance, ending	<u>\$ 14,060,124</u>	<u>\$ 2,184,880</u>	<u>\$ 16,245,004</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO
THE STATEMENT OF ACTIVITIES**

June 30, 2009

Total net change in fund balances - governmental funds **\$ (1,000,801)**

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures.
However, in the statement of activities, the cost of those assets is
depreciated over their estimated useful lives.

Expenditures for capital assets	2,922,846	
Current year depreciation	(2,641,112)	
Loss on disposal of capital assets	<u>(103,198)</u>	178,536

Capital lease proceeds provide current resources to governmental funds, but
issuing debt increases long-term debt liabilities in the statement of net
assets. Repayment of loan principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the statement of net
assets. This is the amount by which proceeds exceed repayments. The
construction period interest expense for construction projects in progress
is an expenditure in the governmental funds but the interest is capitalized
as construction in progress in the statement of net assets.

Capital lease proceeds	(957,840)	
Capital lease principal payments	<u>1,972,606</u>	1,014,766

Some expenses reported in the statement of activities do not require current
financial resources and therefore are not reported as expenditures in
governmental funds.

Change in accrued interest payable	(8,881)	
Change in long-term compensated absences	<u>(19,194)</u>	(28,075)

Some revenue reported in the statement of activities do not provide current
financial resources and therefore are not reported as revenue in
governmental funds.

Change in property taxes receivable		<u>(21,978)</u>
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Change in net assets on statement of activities (governmental activities) **\$ 142,448**

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

June 30, 2009

	<u>Deferred Compensation</u>	<u>Agency Funds</u>	<u>Total</u>
ASSETS			
Cash	\$ -	\$ 3,796,590	\$ 3,796,590
Investments	475,628	-	475,628
Taxes receivable	<u>-</u>	<u>155,169</u>	<u>155,169</u>
 Total assets	 <u>\$ 475,628</u>	 <u>\$ 3,951,759</u>	 <u>\$ 4,427,387</u>
LIABILITIES			
Due to other tax units	<u>\$ -</u>	<u>\$ 3,951,759</u>	<u>\$ 3,951,759</u>
NET ASSETS HELD IN TRUST			
	<u>475,628</u>	<u>-</u>	<u>475,628</u>
 Total liabilities and net assets held in trust	 <u>\$ 475,628</u>	 <u>\$ 3,951,759</u>	 <u>\$ 4,427,387</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

For the Year Ended June 30, 2009

	<u>Deferred Compensation</u>
ADDITIONS	
Employee contributions	\$ 46,180
Investment income	
Interest and dividends	7,508
Net appreciation (depreciation) in fair value of investments	<u>(90,762)</u>
Total investment income	<u>(83,254)</u>
Total additions	<u>(37,074)</u>
DEDUCTIONS	
Administrative expenses and fees	1,493
Participant withdrawals	<u>54,991</u>
Total deductions	<u>56,484</u>
Net decrease in plan assets	(93,558)
Net assets held in trust, beginning of year	<u>569,186</u>
Net assets held in trust, end of year	<u>\$ 475,628</u>

See Notes to Financial Statements.

CARBON COUNTY, WYOMING

NOTES TO FINANCIAL STATEMENTS

- Note 1. Nature of Operations, Reporting Entity, Description of Funds and Significant Accounting Policies

Nature of Operations

Carbon County provides a broad range of services to citizens, including general government, public safety, highways and streets, health, cultural, recreational, conservation, and social services.

The financial statements of Carbon County, Wyoming have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

Reporting Entity

The general purpose financial statements of Carbon County include the accounts of all County operations and those of separately administered organizations that are controlled by or are dependent on the County. Control or dependency is determined by financial interdependency, selection of governing board, and ability to significantly influence operations.

Based on the foregoing criteria, the financial statements of the following entities have been combined with those of the County for the fiscal year ended June 30, 2009:

Carbon County Public Library
Carbon County Fair Board
Carbon County Weed and Pest Control District
Carbon County Museum
Charles W. Jeffrey, M.D. – Carbon County Memorial Center

Description of Funds

The accounts of the County are organized on the basis of funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equity, revenue and expenditures. The various funds are as follows in the financial statements.

NOTES TO FINANCIAL STATEMENTS

Governmental Funds

General Fund – The General Fund is used to account for all financial transactions not properly includable in other funds. Property taxes, sales tax, license and permit fees, charges for services, fines and forfeitures, and reimbursements provide revenue to the General Fund.

Special Revenue Funds – The Special Revenue Funds account for the proceeds of specific revenue sources used to finance specified activities as required by law or administrative regulation.

Public Library Fund – Accounts for services related to the operation of the County Library.

Weed and Pest Control District Fund – Accounts for services related to weed and pest control in the County.

Fair Board Fund – Accounts for the operation and maintenance of the Carbon County Fairgrounds and the Carbon County Fair and Rodeo.

Museum Fund – Accounts for the County’s museum programs.

Charles W. Jeffrey, M.D. – Carbon County Memorial Center Fund – Accounts for the County’s general purpose convention center.

Major and Nonmajor Funds

The funds are further classified as major and nonmajor as follows:

<u>Fund</u>	<u>Major or Nonmajor</u>
General	Major
Public Library	Nonmajor
Fair Board	Nonmajor
Museum	Nonmajor
Weed and Pest Control District	Nonmajor
Jeffrey Center	Nonmajor

NOTES TO FINANCIAL STATEMENTS

Significant Accounting Policies Followed By The County Are As Follows:

a) Basis of Presentation

Government-wide financial statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. As a general rule the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function or activity. Program revenues include charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity. In addition, program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are also provided in the report for all of the governmental funds, special revenue funds, and the fiduciary funds of the County. The County's major individual governmental fund is reported as a separate column in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Net assets (total assets less total liabilities) are used as a practical measure of economic resources and the operating statement includes all transactions and events that increased or decreased net assets. Depreciation is charged as expense against current operations and accumulated depreciation is reported on the statement of net assets.

NOTES TO FINANCIAL STATEMENTS

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Revenue from federal, state, and other grants designated for payment of specific County expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as deferred revenues until earned. Expenditures generally are recognized when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recognized only when payment is due.

b) Investments

Investments are reported at fair value. Fair value is based on quoted market prices.

c) Inventories

Inventories are accounted for at the lower of cost (first-in, first-out method) or market. Inventories are equally offset by the fund balance reserve which indicates they do not constitute "available spendable resources" even though they are a component of net current assets.

d) Property taxes and interest receivable, deferred tax revenue, and allowance for uncollectible taxes and interest

Property taxes are levied in the first week of August each year and are collectible in two installments. Installments are due on September 1 and March 1 and are collectible on November 10 and May 10. If the first installment payment is made after November 10, the entire amount is due by December 31. Property taxes attach as an enforceable lien on the property if payment is not made by November 10 and May 10.

The County bills and collects its own property taxes and also collects taxes for the County School District, City of Rawlins and other County districts. Collection of the City of Rawlins and District's taxes and remittance of these are accounted for in the Fiduciary Funds. Property tax revenue represents the 2008 tax levy, which was collectible during the year ended June 30, 2009.

NOTES TO FINANCIAL STATEMENTS

e) Compensated Absences

All regular, full-time employees of the General Fund, Fair Board Fund, Weed and Pest Control District Fund are entitled to vacation leave. Employees accumulate vacation leave hours monthly based on number of years of service with the County. Employees paid by General Fund, Fair Board Fund and Weed and the Pest Control District Fund, will be paid for the unused vacation leave at their salary rate in effect upon termination of employment at a maximum of 480 accumulated hours. The entire vested compensated absences liability is reported in the government-wide financial statements. The liability on the governmental funds financial statements represents the amounts used within 60 days of the County's fiscal year end.

Regular employees of the General Fund accrue sick leave of one day per month. The Fair Board Fund and the Weed and Pest Control District Fund accrue sick leave on the basis of the number of hours worked in a month. Sick leave may be accumulated to a total of sixty (60) working days. The Fair Board Fund and Weed and Pest Control District employees will be paid for one-half (1/2) of their unused sick leave at their salary rate in effect upon termination of employment. General Fund employees will receive payment for one-half (1/2) the current balance of unused sick leave, up to a maximum of 30 days, at the rate of \$50 per day. The liability for the vested sick leave has been included in the government – wide financial statements.

f) Use of Estimates

Management uses estimates and assumptions in preparing the financial statements in accordance with statutory accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

g) Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements but are not, reported in the governmental funds financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Management has elected to include certain homogeneous asset categories with individual assets less than \$5,000 as composite groups for financial reporting purposes. In addition, capital assets purchased with long-term debt may be

NOTES TO FINANCIAL STATEMENTS

capitalized regardless of the thresholds established. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are reported at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	80
Buildings	60
Building improvements	10
Equipment	10-20

h) Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

i) Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by

NOTES TO FINANCIAL STATEMENTS

creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

j) Governmental Fund Balance Reserves

The County reserves those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for road projects, prepaid expenses, inventory and cash reserve.

Note 2. Budgets, Budgetary Basis of Accounting

The County annually adopts a budget and approves the related appropriations for all governmental fund types. The budgets and related appropriations are prepared on the modified accrual basis of accounting.

The adjustments necessary to convert from the modified accrual basis to the budgetary basis of accounting for the general fund and special revenue funds are presented in the following schedule:

<u>General Fund</u>	<u>Actual</u>	<u>Adjustment to Budget Basis</u>	<u>Budget Basis</u>
Revenues:			
Taxes	\$ 15,140,030	\$ (238,177)	\$ 14,901,853
Licenses and permits	414,716	-	414,716
Intergovernmental	5,439,006	398,704	5,837,710
Interest	311,018	(66,815)	244,203
Miscellaneous	458,962	-	458,962
Total revenues	<u>\$ 21,763,732</u>	<u>\$ 93,712</u>	<u>\$ 21,857,444</u>
Expenditures:			
General government	\$ 9,227,293	\$ 1,080,714	\$ 10,308,007
Public safety	4,492,372	10,119	4,502,491
Highways and streets	4,053,051	77,467	4,130,518
Health and welfare	1,604,252	(5,478)	1,598,774
Cultural and recreation	420,847	1,104	421,951
Capital outlay	1,964,331	(935,294)	1,029,037
Principal retirement	1,880,931	(1,880,931)	-
Interest	318,311	(318,311)	-
Total expenditures	<u>\$ 23,961,388</u>	<u>\$ (1,970,610)</u>	<u>\$ 21,990,778</u>

NOTES TO FINANCIAL STATEMENTS

<u>Special Revenue Fund</u>	<u>Actual</u>	<u>Adjustment to Budget Basis</u>	<u>Budget Basis</u>
Revenues:			
Taxes	\$ 2,097,622	\$ (20,682)	\$ 2,076,940
Intergovernmental	8,338	-	8,338
Program revenue	631,459	(616,011)	15,448
Interest	16,446	543,240	559,686
Miscellaneous	5,197	-	5,197
Total revenues	<u>\$ 2,759,062</u>	<u>\$ (93,453)</u>	<u>\$ 2,665,609</u>
Expenditures:			
Highways and streets	\$ 1,074,361	\$ 34,621	\$ 1,108,982
Cultural and recreation	1,344,453	(54,482)	1,289,971
Capital outlay	101,233	-	101,233
Total expenditures	<u>\$ 2,520,047</u>	<u>\$ (19,861)</u>	<u>\$ 2,500,186</u>

Legal spending control is at the fund level, however, management control is exercised at the department level. All budget appropriations lapse at the end of the budget year to the extent they are not expended. Budgets may be amended by the County Commissioners through a public hearing process as required by State statute. During the year ended June 30, 2009, budgets of Carbon County Museum and the Jeffrey Center had expenditures in excess of appropriations. These are violations of Wyoming State Statute.

Note 3. Cash and Investments

Wyoming Statute 9-4-817 authorizes agencies of the State to deposit public funds in financial institutions authorized to do business in the State of Wyoming. These deposits must be fully insured by the Federal Deposit Insurance Corporation (FDIC) or secured by a pledge of assets including bonds, debentures and other securities in which the State Treasurer may by law invest in. Alternatively, a depository may pledge to deposits with conventional real estate mortgages and loans connected with mortgages at a ratio of one and one half (1 ½:1) of the value of public funds secured by the securities.

The County investment policy specifies that internally invested funds may be invested in a combination of fixed-income, minimal risk instruments and money market funds. Investment goals for internally invested funds are designed to achieve a return to provide income, protect assets from risk and maintain liquidity to meet spending requirements. Investments are limited to collateralized bank certificates of deposits, money market funds or federally guaranteed or insured securities. Custodial services are utilized to safeguard the assets and provide monthly reports.

NOTES TO FINANCIAL STATEMENTS

Deposits

At June 30, 2009, the carrying amount of the County's deposits in financial institutions was \$8,420,703. The deposits were fully insured with a combination of FDIC insurance and pledged collateral held in the name of the County. All deposits qualified were held by a qualified depository as outlined in the state statutes.

At June 30, 2009, the County had \$4,702,338 on deposit with the State Treasurer. Detailed information on the State Treasurer's pooled cash and investments is available from that office.

Investments

As of June 30, 2009, the County had investments with weighted average maturities as shown in the following table:

Investment Type	Carrying Amount	Fair Value	Weighted Average Maturity in Years
Federal National Mortgage Association	\$ 1,025,535	\$ 1,025,535	5.72
Government National Mortgage Association	43,997	43,997	4.16
Federal Home Loan Bank Federal Home Loan Mortgage Corporation	298,220	298,220	7.15
Federal Farm Credit Bank	1,600,515	1,600,515	2.33
Other Banks	409,915	409,915	7.39
Certificates of Deposit	100,022	100,022	2.08
State of Wyoming Investment Pool	1,836,300	1,836,300	0.34
	<u>4,702,338</u>	<u>4,702,338</u>	
Total	<u>\$ 10,016,842</u>	<u>\$ 10,016,842</u>	

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy for interest rate risk. However, the County does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio ongoing basis for changes in effective yields amounts.

NOTES TO FINANCIAL STATEMENTS

Within the U.S. Government Agency Securities Discount Notes category are Federal Home Loan, Fannie Mae securities and GNMA securities that are highly sensitive to changes in interest rates. The County does not have a formal policy for interest rate risk. However, the risk is mitigated by the review the portfolio ongoing basis for changes in effective yields amounts.

Credit Risk

Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The table below shows quality ratings and insured status of investments that are not rated:

<u>Investment Type</u>	<u>Fair Value</u>	<u>AAA</u>	<u>Insured</u>	<u>Unrated</u>
Federal National Mortgage Association	\$ 1,025,535	\$ -	\$ 1,025,535	\$ -
Government National Mortgage Association	43,997	-	43,997	-
Federal Home Loan Bank	298,220	-	298,220	-
Federal Home Loan Mortgage Corporation	1,600,515	-	1,600,515	-
Federal Farm Credit Bank	409,915	-	409,915	-
Other Banks	100,022	-	100,022	-
Certificates of Deposit	1,836,300	-	1,836,300	-
State of Wyoming Investment Pool	<u>4,702,338</u>	<u>-</u>	<u>-</u>	<u>4,702,338</u>
Total	<u><u>\$ 10,016,842</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,314,504</u></u>	<u><u>\$ 4,702,338</u></u>

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in possession of an outside party. The County does not have a formal policy for custodial credit risk. Investments are held in safekeeping by external custodians in the County's name.

NOTES TO FINANCIAL STATEMENTS

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. Concentration of risk is not addressed in the internal investment policy. At June 30, 2009, the County held securities from the following issuers in excess of 5% of the total portfolio:

Federal National Mortgage Association	\$ 1,025,535
Federal Home Loan Mortgage Corporation	1,600,515
Rawlins National Bank	709,000
State of Wyoming Investment Pool	<u>4,702,338</u>
Total	<u>\$ 8,037,388</u>

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment or deposit. The County's policy is not to invest in foreign currency and have no such investments this mitigates their exposure to foreign currency risk.

Note 4. Changes in Fixed Assets

During the year ended June 30, 2009 changes in fixed assets were as follows:

	Governmental Activities			Balance June 30, 2009
	Balance June 30, 2008	Additions	Deletions	
Land	\$ 2,099,347	\$ -	\$ -	\$ 2,099,347
Infrastructure	48,413,438	687,543	-	49,100,981
Buildings and improvements	36,290,518	260,677	-	36,551,195
Equipment	11,437,645	2,184,386	249,769	13,372,262
Construction in process	<u>177,502</u>	<u>-</u>	<u>177,502</u>	<u>-</u>
Total	<u>\$ 98,418,450</u>	<u>\$ 3,132,606</u>	<u>\$ 427,271</u>	<u>\$ 101,123,785</u>

NOTES TO FINANCIAL STATEMENTS

	Accumulated Depreciation Governmental Activities			Balance June 30, 2009
	Balance June 30, 2008	Additions	Deletions	
Infrastructure	\$ 23,938,418	\$ 969,081	\$ -	\$ 24,907,499
Buildings and improvements	11,167,205	698,324	-	11,865,529
Equipment	<u>5,586,217</u>	<u>973,707</u>	<u>114,313</u>	<u>6,445,611</u>
Total	<u>\$ 40,691,840</u>	<u>\$ 2,641,112</u>	<u>\$ 114,313</u>	<u>\$ 43,218,639</u>

Note 5. Long-Term Debt

The following is a summary of long-term debt transactions for the year ended June 30, 2009:

	Balance June 30, 2008	Additions	Deletions	Balance June 30, 2009
Accrued compensated absences	\$ 389,552	\$ 18,931	\$ -	\$ 408,483
Capital lease obligations	<u>6,451,894</u>	<u>957,840</u>	<u>1,972,606</u>	<u>5,437,128</u>
Total	<u>\$ 6,841,446</u>	<u>\$ 976,771</u>	<u>\$ 1,972,606</u>	<u>\$ 5,845,611</u>

As of June 30, 2009, the governmental long-term debt of the financial reporting entity consisted of the following:

Capital lease payable to the Carbon County Detention Facility Joint Powers Board, due in semi-annual installments ranging from \$708,454 to \$721,534 including interest at 4.18% through June 2011, secured by real estate and detention center.	\$ 2,710,000
Capital lease payable to Community First Leasing Services, due in semi-annual installments of \$88,063, including interest at 4.755% through June 2014, secured by real estate.	775,643
Capital lease payable to Kinetic Leasing, due in semi-annual installments of \$35,844, including interest at 4.60% through June 2010, secured by equipment.	69,288
Capital lease payable to Bank of the West, due in semi-annual installments of \$72,354, including interest at 4.625% through December 2010, secured by equipment.	207,474

NOTES TO FINANCIAL STATEMENTS

Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$64,826, including interest at 4.75% through November 2010, secured by equipment.	120,540
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$52,108, including interest at 4.80% through December 2009, secured by equipment.	49,723
Capital lease payable to Bank of Commerce, due in semi-annual installments of \$55,292, including interest at 4.41% through December 2009, secured by equipment.	108,710
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$168,450, including interest at 4.40% through December 2010, secured by equipment.	315,461
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$39,862, including interest at 4.40% through December 2010, secured by equipment.	47,796
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$25,943, including interest at 5.50% through December 2010, secured by equipment.	74,653
Capital lease payable to Kinetic Leasing, due in annual installments of \$67,874, including interest at 4.40% through December 2011, secured by equipment.	189,960
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$44,652, including interest at 4.25% through December 2013, secured by equipment.	194,909
Capital lease payable to Caterpillar Financial Services Corporation, due in annual installments of \$572,971, including interest at 3.75% through December 2013, secured by equipment.	<u>572,971</u>
Total governmental activity debt	<u>\$ 5,437,128</u>

NOTES TO FINANCIAL STATEMENTS

Annual Debt Service Requirements

The annual requirements to amortize all outstanding debt as of June 30, 2009 are as follows

	Governmental Activities		
	Principal	Interest	Total
2010	\$ 2,302,046	\$ 220,250	\$ 2,522,296
2011	2,100,211	117,744	2,217,955
2012	374,427	43,433	417,860
2013	323,139	26,847	349,986
2014	337,305	12,690	349,995
	\$ 5,437,128	\$ 420,964	\$ 5,858,092

The June 30, 2009 debt issued by the County did not exceed its legal debt margin which is computed as follows:

Assessed valuation	<u>\$ 896,215,989</u>
Debt Limit – 2% of total assessed valuation	\$ 17,924,260
Amount of debt applicable to debt limit	-
Legal debt margin	<u>\$ 17,924,260</u>

Compensated absences:

The County accrues a liability for future vacation benefits. This liability is attributable to employees' services already rendered. The liability for compensated absences is determined at the end of each fiscal year and the portion paid within 60 days of year-end is adjusted to current salary costs. The liability for the total remaining portion is recorded in the statement of net assets (entity wide reporting) for the vested amount owed as of June 30, 2009.

Note 6. Retirement Commitments

All County full-time or regular part-time employees participate in the Wyoming Retirement System ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year ended June 30, 2009 was \$5,974,362 and the County's total payroll was \$6,281,521.

All County full-time or regular part-time employees are eligible to participate in the System. Employees who retire at or after age 60 with four years of credited service are entitled to a retirement benefit according to predetermined formulas and allowed to select one of five optional methods for receiving benefits. Early retirement is allowed provided the employee has completed four years of

NOTES TO FINANCIAL STATEMENTS

service and attained age 50, but will result in a reduction of benefits based on the length of time remaining to normal retirement age. The System also provides death and disability benefits. Benefits are established by State statute.

The System statutorily requires 11.25% of the covered employees' salary to be contributed to the plan, of which 5.57% is paid by the employee and the remaining 5.68% is paid by the County. However, due to special benefits for law enforcement officers, the actual contribution rates are as follows. For miscellaneous employees, 11.22% of the covered employees' salary was contributed to the plan, of which 5.57% was paid by the employee and 5.65% was paid by the County. For law enforcement officers, 14.52% was contributed to the plan, of which 8.77% was paid by the employee and 5.75% was paid by the County. When these two groups are combined together, 12.09% of the covered employees' salary was contributed to the plan, of which 6.41% was paid by the employee and 5.68% was paid by the County. The contribution requirement for the year ended June 30, 2009, was \$806,657 which consisted of \$401,287 from employees and \$405,370 from the County. 100% of the required contribution was made for the previous two years.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2008 annual financial report for the periods for which the information is available.

The System's annual financial report is available by contacting the Wyoming Retirement System at 6101 Yellowstone Road, Suite 500, Cheyenne, Wyoming, 82002, (307) 777-7691 or online at <http://retirement.state.wy.us>.

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The total assets under this plan were \$475,628 as of June 30, 2009. This amount is included in the fiduciary funds as investments.

Note 7. Contingencies

Carbon County is involved in numerous mineral industry, ad valorem and severance tax issues, including threatened litigation, and claims for refunds and rebates. The extent of the possible liability is not known at this time. The tax monies received in protest have been placed in agency funds until such time that the claims have been settled at which time they will be distributed to the applicable taxing entity. In addition, Carbon County has transferred general

NOTES TO FINANCIAL STATEMENTS

fund monies together with funds received from other taxing entities to an agency fund until such time as the claims have been settled. These funds are to be used, as necessary, for the cost of the pending litigations.

Note 8. Risk Management – Claims and judgments

The County's risk management activities are recorded in the General fund. An excess coverage insurance policy covers individual's claims in excess of \$5,000 for each insured during the policy year.

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disaster for which the government carries commercial insurance. For insured programs, there have been no significant reductions in insurance the County. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Claims Liabilities

The County records an estimated liability for health care claims against the County. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which include estimates of both future payments of losses and related claim adjustment expenses. The following represents the changes in approximate aggregate liabilities for the County from July 1, 2007 to June 30, 2009:

Liability balance, June 30, 2007	\$	452,082
Claims and changes in estimates		2,329,569
Claims payments		<u>(2,418,330)</u>
Liability balance, June 30, 2008		363,321
Claims and changes in estimates		2,794,253
Claims payments		<u>(2,723,364)</u>
Liability balance, June 30, 2009	\$	<u>434,210</u>
Assets available to pay claims, June 30, 2009	\$	<u>229,518</u>

NOTES TO FINANCIAL STATEMENTS

The County has implemented voluntary dependent care assistance, flexible benefits, and medical reimbursement plans for their employees whereby an employee may contribute to any of these plans with tax savings. The County does not share in the costs of these plans. All contributions and expenses related to these plans are funded by the employee. A separate cash account has been established where these funds are deposited and the County then administers this account. Any funds contributed to these plans during the year and not used within 30 days after the end of the fiscal year forfeit to the County.

REQUIRED SUPPLEMENTARY INFORMATION

CARBON COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

For the Year Ended June 30, 2009

	General Fund		Variance
	Budget - Original & Final	Actual (Budgetary Basis)	Positive (Negative)
Revenue			
Taxes	\$ 5,415,735	\$ 14,901,853	\$ 9,486,118
Licenses and permits	698,350	414,716	(283,634)
Intergovernmental	9,484,659	5,837,710	(3,646,949)
Interest	153,035	244,203	91,168
Miscellaneous	10,388,414	458,962	(9,929,452)
Total revenue	<u>26,140,193</u>	<u>21,857,444</u>	<u>(4,282,749)</u>
Expenditures			
Current:			
General government	15,043,422	10,308,007	4,735,415
Public safety	14,814,753	4,502,491	10,312,262
Highways and streets	5,639,049	4,130,518	1,508,531
Health and welfare	1,715,205	1,598,774	116,431
Culture and recreation	1,738,494	421,951	1,316,543
Capital outlay	1,326,129	1,029,037	297,092
Total expenditures	<u>40,277,052</u>	<u>21,990,778</u>	<u>18,286,274</u>
Excess (deficiency) of revenues over (under) expenditures	(14,136,859)	(133,334)	14,003,525
Fund balance, beginning	<u>15,299,940</u>	<u>15,299,940</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,163,081</u>	<u>\$ 15,166,606</u>	<u>\$ 14,003,525</u>

(Continued)

CARBON COUNTY, WYOMING

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

For the Year Ended June 30, 2009
(Continued)

Explanation of differences between budgetary revenue and expenditures and
GAAP revenue and expenditures.

Revenue:

Actual total revenue budgetary basis	\$ 21,857,444
Differences- budget to GAAP	
Property taxes accrual difference	36,482
Grants receivable and deferred revenue differences	308,512
Accounts receivable and other accrual differences	(427,595)
Interest receivable difference	<u>(11,109)</u>

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance- governmental basis	<u>\$ 21,763,734</u>
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Expenditures:

Actual total expenditures budgetary basis	\$ 21,990,778
Differences- budget to GAAP	
Vacation accrual difference	(5,340)
Prepaid expense difference	(8,307)
Accounts payable and other accrual differences	1,913,368
Unpaid claims liabilities accrual difference	<u>70,889</u>

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance- governmental basis	<u>\$ 23,961,388</u>
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CARBON COUNTY, WYOMING

**NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL**

June 30, 2009

A. Budgetary Basis

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all the General Fund. Since all accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of the resultant timing differences has been provided on page 59. All annual appropriations lapse at year end.

B. Budgetary Information

The appropriated budget is prepared by fund, function, and department. The government's department heads, with the County Commissioners' approval, may make transfers of appropriations within a department or division. Transfers of appropriations between departments and/or divisions require approval of the County Commissioners'. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2009, there were no instances of excess of expenditures over appropriations in the General Fund.

OTHER SUPPLEMENTARY INFORMATION

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2009

	Special Revenue Funds		Variance
	Budget Original & Final	Actual (Budgetary Basis)	Positive (Negative)
Revenue			
Taxes	\$ 1,937,881	\$ 2,076,940	\$ 139,059
Intergovernmental	-	8,338	8,338
Interest	10,000	15,448	5,448
Program revenue	302,145	559,686	257,541
Miscellaneous	-	5,197	5,197
Total revenue	<u>2,250,026</u>	<u>2,665,609</u>	<u>415,583</u>
Expenditures			
Current:			
Highways and streets	1,249,275	1,108,982	140,293
Culture and recreation	1,221,855	1,289,971	(68,116)
Capital outlay	<u>183,380</u>	<u>101,233</u>	<u>82,147</u>
Total expenditures	<u>2,654,510</u>	<u>2,500,186</u>	<u>154,324</u>
Excess (deficiency) of revenues over (under) expenditures	(404,484)	165,423	569,907
Fund balance, beginning	<u>1,945,865</u>	<u>1,945,865</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,541,381</u>	<u>\$ 2,111,288</u>	<u>\$ 569,907</u>

CARBON COUNTY, WYOMING

**COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS**

June 30, 2009

	Weed and <u>Pest</u>	<u>Fair</u>	<u>Library</u>
ASSETS			
Cash	\$ 897,021	\$ 238,360	\$ 268,348
Investments	-	-	167,435
Receivables			
Taxes	3,225	526	2,522
Accounts	47,343	-	-
Inventory	160,079	-	-
Prepaid expenses	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,107,668</u>	<u>\$ 238,886</u>	<u>\$ 438,305</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 3,754	\$ -	\$ -
Accrued liabilities	6,053	-	3,845
Deferred revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>9,807</u>	<u>-</u>	<u>3,845</u>
FUND BALANCES			
Reserved for inventory	160,079	-	-
Unreserved	937,782	238,886	434,460
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>1,097,861</u>	<u>238,886</u>	<u>434,460</u>
Total Liabilities and Fund Balances	<u>\$ 1,107,668</u>	<u>\$ 238,886</u>	<u>\$ 438,305</u>

<u>Museum</u>	<u>Jeffrey Center</u>	<u>Total</u>
\$ 333,084	\$ 81,074	\$ 1,817,887
-	-	167,435
744	438	7,455
1,155	-	48,498
-	-	160,079
-	-	-
<u>\$ 334,983</u>	<u>\$ 81,512</u>	<u>\$ 2,201,354</u>
\$ 2,822	\$ -	\$ 6,576
-	-	9,898
-	-	-
<u>2,822</u>	<u>-</u>	<u>16,474</u>
-	-	160,079
<u>332,161</u>	<u>81,512</u>	<u>2,024,801</u>
<u>332,161</u>	<u>81,512</u>	<u>2,184,880</u>
<u>\$ 334,983</u>	<u>\$ 81,512</u>	<u>\$ 2,201,354</u>

CARBON COUNTY, WYOMING

**COMBINING STATEMENT OF REVENUES , EXPENDITURES, AND CHANGES IN
FUND BALANCES – SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2009

	Weed and Pest	Fair	Library
Revenues			
Taxes	\$ 932,275	\$ 104,225	\$ 745,865
Intergovernmental	-	8,338	-
Interest	6,821	1,454	553
Program revenue	394,073	48,896	156,688
Miscellaneous	-	4,797	-
	<u>1,333,169</u>	<u>167,710</u>	<u>903,106</u>
Total revenues			
Expenditures			
Highways and streets	1,074,361	-	-
Culture and recreation	-	160,030	826,136
Capital outlay	67,451	7,397	10,026
	<u>1,141,812</u>	<u>167,427</u>	<u>836,162</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	191,357	283	66,944
Fund balances, beginning	<u>906,504</u>	<u>238,603</u>	<u>367,516</u>
Fund balances, ending	<u>\$ 1,097,861</u>	<u>\$ 238,886</u>	<u>\$ 434,460</u>

<u>Museum</u>	<u>Jeffrey</u>	<u>Total</u>
\$ 195,073	\$ 120,184	\$ 2,097,622
-	-	8,338
7,133	485	16,446
29,105	2,697	631,459
-	400	5,197
<u>231,311</u>	<u>123,766</u>	<u>2,759,062</u>
-	-	1,074,361
253,854	104,433	1,344,453
14,549	1,810	101,233
<u>268,403</u>	<u>106,243</u>	<u>2,520,047</u>
(37,092)	17,523	239,015
<u>369,253</u>	<u>63,989</u>	<u>1,945,865</u>
<u>\$ 332,161</u>	<u>\$ 81,512</u>	<u>\$ 2,184,880</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WEED AND PEST SPECIAL REVENUE FUND**

For the Year Ended June 30, 2009

	Budget Original and Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenues			
Taxes	\$ 857,044	\$ 921,533	\$ 64,489
Interest	10,000	6,821	(3,179)
Program revenue	<u>156,250</u>	<u>385,780</u>	<u>229,530</u>
Total revenues	<u>1,023,294</u>	<u>1,314,134</u>	<u>290,840</u>
Expenditures			
Highways and streets	1,249,275	1,108,982	140,293
Capital outlay	<u>162,000</u>	<u>67,451</u>	<u>94,549</u>
Total expenditures	<u>1,411,275</u>	<u>1,176,433</u>	<u>234,842</u>
Excess (deficiency) of revenues over (under) expenditures	(387,981)	137,701	525,682
Fund balance, beginning	<u>906,504</u>	<u>906,504</u>	<u>-</u>
Fund balance, ending	<u>\$ 518,523</u>	<u>\$ 1,044,205</u>	<u>\$ 525,682</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FAIR BOARD SPECIAL REVENUE FUND**

For the Year Ended June 30, 2009

	Budget Original and Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenues			
Taxes	\$ 105,754	\$ 104,225	\$ (1,529)
Intergovernmental	-	8,338	8,338
Interest	-	1,454	1,454
Program revenue	42,000	48,896	6,896
Miscellaneous	-	4,797	4,797
	<u>147,754</u>	<u>167,710</u>	<u>19,956</u>
Total revenues			
Expenditures			
Culture and recreation	189,390	160,030	29,360
Capital outlay	-	7,397	(7,397)
	<u>189,390</u>	<u>167,427</u>	<u>21,963</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(41,636)	283	41,919
Fund balance, beginning	<u>238,603</u>	<u>238,603</u>	<u>-</u>
Fund balance, ending	<u>\$ 196,967</u>	<u>\$ 238,886</u>	<u>\$ 41,919</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LIBRARY SPECIAL REVENUE FUND**

For the Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final	(Budgetary Basis)	Positive (Negative)
Revenues				
Taxes	\$ 685,605	\$ 685,605	\$ 738,621	\$ 53,016
Interest	-	-	534	534
Program revenue	<u>55,150</u>	<u>132,877</u>	<u>100,688</u>	<u>(32,189)</u>
Total revenues	<u>740,755</u>	<u>818,482</u>	<u>839,843</u>	<u>21,361</u>
Expenditures				
Culture and recreation	699,830	777,557	770,136	7,421
Capital outlay	<u>9,000</u>	<u>9,000</u>	<u>10,026</u>	<u>(1,026)</u>
Total expenditures	<u>708,830</u>	<u>786,557</u>	<u>780,162</u>	<u>6,395</u>
Excess (deficiency) of revenues over (under) expenditures	31,925	31,925	59,681	27,756
Fund balance, beginning	<u>367,516</u>	<u>369,253</u>	<u>367,516</u>	<u>-</u>
Fund balance, ending	<u>\$ 399,441</u>	<u>\$ 401,178</u>	<u>\$ 427,197</u>	<u>\$ 27,756</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MUSEUM SPECIAL REVENUE FUND**

For the Year Ended June 30, 2009

	Budget Original and Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenues			
Taxes	\$ 178,347	\$ 193,756	\$ 15,409
Interest	-	6,154	6,154
Program revenue	<u>48,745</u>	<u>24,322</u>	<u>(24,423)</u>
Total revenues	<u>227,092</u>	<u>224,232</u>	<u>(2,860)</u>
Expenditures			
Culture and recreation	235,735	255,372	(19,637)
Capital outlay	<u>3,500</u>	<u>14,549</u>	<u>(11,049)</u>
Total expenditures	<u>239,235</u>	<u>269,921</u>	<u>(30,686)</u>
Excess (deficiency) of revenues over (under) expenditures	(12,143)	(45,689)	(33,546)
Fund balance, beginning	<u>369,253</u>	<u>369,253</u>	<u>-</u>
Fund balance, ending	<u>\$ 357,110</u>	<u>\$ 323,564</u>	<u>\$ (33,546)</u>

CARBON COUNTY, WYOMING

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JEFFREY CENTER SPECIAL REVENUE FUND**

For the Year Ended June 30, 2009

	Budget Original and Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenues			
Taxes	\$ 111,131	\$ 118,805	\$ 7,674
Interest	-	485	485
Miscellaneous	-	400	400
Total revenues	<u>111,131</u>	<u>119,690</u>	<u>8,559</u>
Expenditures			
Culture and recreation	96,900	104,433	(7,533)
Capital outlay	<u>8,880</u>	<u>1,810</u>	<u>7,070</u>
Total expenditures	<u>105,780</u>	<u>106,243</u>	<u>(463)</u>
Excess (deficiency) of revenues over (under) expenditures	5,351	13,447	8,096
Fund balance, beginning	<u>63,989</u>	<u>63,989</u>	<u>-</u>
Fund balance, ending	<u>\$ 69,340</u>	<u>\$ 77,436</u>	<u>\$ 8,096</u>

CARBON COUNTY, WYOMING

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES –
FIDUCIARY FUND TYPE AGENCY FUNDS**

June 30, 2009

	<u>Governmental</u>	<u>Special</u>	<u>Other</u>	<u>Total</u>
ASSETS				
Cash	\$ 19,270	\$ 847,920	\$ 2,929,400	\$ 3,796,590
Investments	-	-	475,628	475,628
Taxes receivable	<u>16,773</u>	<u>138,396</u>	<u>-</u>	<u>155,169</u>
 Total Assets	 <u>\$ 36,043</u>	 <u>\$ 986,316</u>	 <u>\$ 3,405,028</u>	 <u>\$ 4,427,387</u>
 LIABILITIES				
Due to other taxing units	<u>\$ 36,043</u>	<u>\$ 986,316</u>	<u>\$ 2,929,400</u>	<u>\$ 3,951,759</u>
 NET ASSETS HELD IN TRUST	 <u>-</u>	 <u>-</u>	 <u>475,628</u>	 <u>475,628</u>
 Total Liabilities & Net Assets Held in Trust	 <u>\$ 36,043</u>	 <u>\$ 986,316</u>	 <u>\$ 3,405,028</u>	 <u>\$ 4,427,387</u>

CARBON COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
Department of Homeland Security		
Passed through State of Wyoming, Office of Homeland Security/ Emergency Management		
State Homeland Security Program Equipment Grant	97.073	\$ 27,673
Hazard Mitigation Grant	97.039	22,612
Homeland Security Grant Program	97.067	<u>87,849</u>
Total Expenditures of Department of Homeland Security Awards		<u>138,134</u>
Department of Commerce		
National Telecommunications And Information Administration		
Passed through State of Wyoming, Office of Homeland Security/ Emergency Management		
Public Safety Interoperable Communications Grant Program	11.555	<u>149,088</u>
Total Expenditures of Department of Commerce Awards		<u>149,088</u>
Department of Justice		
Passed through State of Wyoming, Attorney General's Office		
Violence Against Women	16.588	<u>37,795</u>
Total Expenditures of Department of Justice Awards		<u>37,795</u>
Department of Health and Human Services		
Administration for Children and Families		
Passed through State of Wyoming, Department of Health		
Community Services Block Grant	93.569	87,479
Temporary Assistance for Needy Families	93.558	26,400
Health Resources and Services Administration		
Passed through State of Wyoming, Department of Health		
Maternal and Child Health Services Block Grant	93.994	32,054
Centers for Disease Control and Prevention		
Passed through State of Wyoming, Department of Health		
Public Health Emergency Preparedness	93.069	<u>54,254</u>
Total Expenditures of Department of Health and Human Services Awards		<u>200,187</u>

(Continued)

CARBON COUNTY, WYOMING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2009

(Continued)

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
Department of Transportation		
Federal Aviation Administration		
Passed through the State of Wyoming, Department of Transportation		
Airport Improvement Program	20.106	<u>251,155</u>
Total Expenditures of Department of Transportation Awards		<u>251,155</u>
Total Federal Assistance		<u>\$ 776,359</u>

CARBON COUNTY, WYOMING

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2009

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance and federal cost-reimbursement contracts of Carbon County, Wyoming. Carbon County, Wyoming receives federal awards both directly from federal agencies and indirectly through pass-through entities.

Federal program expenditures included in the accompanying schedule are presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

Major Programs

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs.

CARBON COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2009

1. Summary of Auditor's results:

- An Unqualified opinion was issued on the financial statements.
- One material weakness in internal control over financial reporting was found.

- Financial statement preparation

Carbon County relies on Mader Tschacher Peterson & Co., LLC to generate the annual financial statements including footnotes. SAS No. 115 emphasizes that the auditor can't be part of the client's system of internal control over financial reporting. In our judgment, the County's accounting personnel and those charged with governance, in the course of their assigned duties, lack the capable skills to prepare the financial statements and related footnotes in accordance with generally accepted accounting principles (GAAP) and to detect and correct a material misstatement, if present.

- No material weaknesses in internal control over compliance were found.
- No instances of noncompliance material to the financial statements were found.
- No reportable conditions in internal control over major programs were found.
- An Unqualified opinion was issued on the compliance for major programs.
- No audit findings were reported.
- The following federal programs were determined to be major programs:

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Federal Award Expenditures</u>
U.S. Department of Transportation – Federal Aviation Administration Passed through the State of Wyoming , Department of Transportation Airport Improvement Program	20.106	\$ <u>251,155</u>
Total		\$ <u>251,155</u>

- The dollar threshold used to distinguish between Type A and Type B programs is as follows: Type A programs are all programs with more than \$300,000 or more in federal awards. Type B programs are all programs with less than \$300,000 in federal awards.
- The auditee does qualify as a low-risk auditee.

(Continued)

CARBON COUNTY, WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2008

(Continued)

- 2. Findings relating to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards (GAGAS):**
 - No such findings.

- 3. Findings and questioned costs for Federal Awards:**
 - No such findings

Mader Tschacher Peterson & Co., LLC

Certified Public Accountants & Consultants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commissioners
Carbon County, Wyoming
Rawlins, Wyoming

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of Carbon County, Wyoming as of and for the year ended June 30, 2009, which collectively comprise Carbon County, Wyoming's basic financial statements and have issued our report thereon dated January 4, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Carbon County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Carbon County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Carbon County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Carbon County, Wyoming's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Carbon County, Wyoming's financial statements that is more than inconsequential will not be prevented or detected by Carbon County Wyoming's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Carbon County, Wyoming's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carbon County, Wyoming's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described below.

Budgeting

During the year ended June 30, 2009, the Museum and Jeffrey Center overexpended their budgets which are violations of Wyoming State Statute.

This report is intended for the information and use of the audit committee, management, the County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mader Ischachen Peterson & Co., LLC

January 4, 2010
Laramie, Wyoming

Mader Tschacher Peterson & Co., LLC

Certified Public Accountants & Consultants

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commissioners
Carbon County, Wyoming
Rawlins, Wyoming

Compliance

We have audited the compliance of Carbon County, Wyoming, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Carbon County, Wyoming's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Carbon County, Wyoming's management. Our responsibility is to express an opinion on Carbon County, Wyoming's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Carbon County, Wyoming's, compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Carbon County, Wyoming's compliance with those requirements.

In our opinion, Carbon County, Wyoming complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Carbon County, Wyoming is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Carbon County, Wyoming's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Carbon County, Wyoming's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mader Ischachen Peterson & Co., LLC

January 4, 2010
Laramie, Wyoming